*Gardens at Hammock Beach*
*Community Development District*

*Agenda*

**June 3, 2022**

# AGENDA

# *Gardens at Hammock Beach*
## *Community Development District*
### *Revised Agenda*

**Friday**
**June 3, 2022**
**12:30 PM**

**The Hilton Garden Inn Palm Coast**
**55 Town Center Blvd**
**Palm Coast, Florida 32164**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the July 30, 2021 Board of Supervisors Meeting and Acceptance of Minutes of the July 30, 2021 Audit Committee Meeting
4. Consideration of Resolution 2022-01 Approving the Proposed Fiscal Year 2023 Budget and Setting a Public Hearing
5. **Review and Acceptance of the FY 2021 Annual Audit Report -** ***Added***
6. Ratification of Funding Requests # 9 – 10 for Fiscal Year 2021 and #1 – 7 for Fiscal Year 2022
7. Staff Reports
    A. Attorney
    B. Engineer and Maintenance Report
    C. District Manager's Report
        i. Balance Sheet and Income Statement
        ii. Presentation of Number of Registered Voters - 0
        iii. Designation of November 18, 2022 as Landowners' Meeting Date
8. Other Business
9. Supervisor's Requests
10. Adjournment

# MINUTES

MINUTES OF MEETING
GARDENS AT HAMMOCK BEACH
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Gardens at Hammock Beach Community Development District was held on Friday, July 30, 2021 at 12:00 p.m. at the Hilton Garden Inn Palm Coast, 55 Town Center Boulevard, Palm Coast, Florida.

Present and constituting a quorum were:

| | |
|---|---|
| Clint Smith | Chairman |
| David Lusby | Vice Chairman |
| William Livingston | Assistant Secretary |

Also present were:

| | |
|---|---|
| George Flint | District Manager |
| Michael Chiumento III | District Counsel |
| Danielle Ferguson *(via phone)* | Palm Coast Intracoastal, LLC |

**FIRST ORDER OF BUSINESS** **Roll Call**

Mr. Flint called the meeting to order at 12:10 p.m. A quorum was present.

**SECOND ORDER OF BUSINESS** **Public Comment Period**

There being none, the next item followed.

**THIRD ORDER OF BUSINESS** **Approval of Minutes of the May 21, 2021 Meeting**

There were no corrections.

> Mr. Livingston MOVED to approve the Minutes of the May 21, 2021 Meeting and Mr. Lusby seconded the motion.

Mr. Flint noted the minutes reflected Ms. Ferguson as attending but did not show that she was by phone.

> On VOICE VOTE with all in favor the Minutes of the May 21, 2021 Meeting as amended were approved.

**FOURTH ORDER OF BUSINESS Public Hearing**

**A. Consideration of Resolution 2021-09 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations**

Mr. Flint recalled the Board previously approved the Proposed Budget and set today as the public hearing. A copy of the budget was sent to Flagler County as required by Statute and all noticing requirements were met. The Proposed Budget was attached to the resolution as Exhibit A, which would be funded through a Developer Funding Agreement in lieu of imposing assessments. The developer would only be responsible to actual expenses incurred and not budgeted expenses. The main change between next year and the current year was the inclusion of *Dissemination Agent, Arbitrage* and *Trustee Fees* in order to issue bonds. GMS was reducing the *Management Fee* by 50% until bonds were issued. In response to Mr. Livingston's question, Mr. Flint confirmed all line items were under budget.

Mr. Flint opened the public hearing. Since there were no public comments, the public hearing was closed.

> On MOTION by Mr. Livingston seconded by Mr. Lusby with all in favor Resolution 2021-09 Adopting the Fiscal Year 2022 Budget and the Annual Appropriations was approved.

**FIFTH ORDER OF BUSINESS Consideration of Fiscal Year 2022 Funding Agreement**

Mr. Flint presented the Developer Funding Agreement for Fiscal Year 2022. It was the same form of agreement as in the past. The budget would be attached as Exhibit A.

> On MOTION by Mr. Smith seconded by Mr. Livingston with all in favor the Fiscal Year 2022 Developer Funding Agreement was approved.

**SIXTH ORDER OF BUSINESS** **Review and Acceptance of Fiscal Year 2020 Audit Report** - *ADDED*

Mr. Flint presented the Fiscal Year 2020 Audit Report, which was received by management after the agenda package was distributed. The District triggered the requirement for completing an audit and Grau & Associates was engaged. It was a clean audit.

> On MOTION by Mr. Smith seconded by Mr. Livingston with all in favor accepting the Fiscal Year 2020 Audit Report and transmitting to the State of Florida was ratified.

Mr. Livingston asked what triggered the audit requirement. Mr. Flint explained a trigger of $50,000 in expenses required an audit under Chapter 190, Florida Statutes. Management received a phone call from the State.

**SEVENTH ORDER OF BUSINESS** **Ratification of Agreement with Grau & Associates to Provide Fiscal Year 2020 Auditing Services**

Mr. Flint noted Grau & Associates was engaged to prepare the audit in a not-to-exceed amount of $3,200, which was consistent with the fee they proposed for Fiscal Year 2021.

> On MOTION by Mr. Lusby seconded by Mr. Smith with all in favor the Agreement with Grau & Associates to provide auditing services for Fiscal Year 2020 in a not-to-exceed amount of $3,200 was ratified.

**EIGHTH ORDER OF BUSINESS** **Acceptance of Audit Committee Recommendation and Selection of #1 Ranked Firm to Provide Auditing Services for Fiscal Year 2021**

Mr. Flint stated at the Audit Committee meeting, held prior to this meeting, Grau & Associates was selected as the number one ranked firm.

> On MOTION by Mr. Lusby seconded by Mr. Livingston with all in favor accepting the Audit Committee's recommendation of Grau & Associates as the number one ranked firm to provide auditing services and authorizing the execution of same was approved.

**NINTH ORDER OF BUSINESS Staff Reports**

**A. Attorney**

Mr. Chiumento reported on the ongoing litigation. The public hearing was on August 28, 2021. Mr. Livingston asked if the suit would be resolved. Mr. Chiumento hoped the court approved an order. Mr. Livingston asked if it could get extended. Mr. Chiumento anticipated a resolution. There would be a Joint Stipulation between the parties.

**B. Engineer**

There being none, the next item followed.

**C. District Manager's Report**

**i. Balance Sheet and Income Statement**

Mr. Flint presented the Balance Sheet and Income Statement, which were unaudited through June 30, 2021. No action was required.

**ii. Ratification of Fiscal Year 2021 Funding Requests #7-8**

Mr. Flint presented Funding Requests #7 and #8, which were transmitted to the developer under the Developer Funding Agreement. Funding Request #7 was $3,880.51 and Funding Request #8 was $4,030.76.

> On MOTION by Mr. Livingston seconded by Mr. Smith with all in favor Funding Requests #7 and #8 for Fiscal Year 2021 were ratified.

**iii. Approval of Fiscal Year 2022 Meeting Schedule**

Mr. Flint presented the Fiscal Year 2021 meeting schedule, which the District was required to approve each year. The District was meeting on an as needed basis.

> On MOTION by Mr. Smith seconded by Mr. Livingston with all in favor the meeting schedule for Fiscal Year 2021 as stated was approved.

Mr. Livingston noted no meetings were scheduled until the next budget. Mr. Flint confirmed the next meeting would be in April or May to approve the Proposed Budget and in

August or September to adopt the budget. Mr. Livingston would be in Florida until September 13th or 14th. Mr. Flint would try to schedule the public hearing for early September.

**TENTH ORDER OF BUSINESS** **Other Business**

There being none, the next item followed.

**ELEVENTH ORDER OF BUSINESS** **Supervisor's Request**

There being none, the next item followed.

**TWELFTH ORDER OF BUSINESS** **Adjournment**

| |
|---|
| On MOTION by Mr. Smith seconded by Mr. Lusby with all in favor the meeting was adjourned. |

_____ _____

Secretary / Assistant Secretary Chairman / Vice Chairman

MINUTES OF MEETING
GARDENS AT HAMMOCK BEACH
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Board of Supervisors of the Gardens at Hammock Beach Community Development District was held on Friday, July 30, 2021 at 12:00 p.m. at Hilton Garden Inn Palm Coast, 55 Town Center Boulevard, Palm Coast, Florida.

Present were:

David Lusby
Clint Smith
William Livingston
George Flint

*The following is a summary of the discussions and actions taken at the July 30, 2021 Gardens at Hammock Beach Community Development District's Audit Committee Meeting.*

**FIRST ORDER OF BUSINESS** **Roll Call**

Mr. Flint called the meeting to order at 12:00 p.m. All Committee Members were present.

**SECOND ORDER OF BUSNESS** **Public Comment Period**

There being none, the next item followed.

**THIRD ORDER OF BUSINESS** **Approval of Minutes of May 21, 2021 Meeting**

On MOTION by Mr. Livingston seconded by Mr. Lusby with all in favor the Minutes of the May 21, 2021 Meeting were approved.

**FOURTH ORDER OF BUSINESS** **Tally of Audit Committee Members Rankings and Selection of an Auditor**

Mr. Flint noted at the last Audit Committee Meeting, the Board approved the form of the Request for Proposals (RFP) and selection criteria. The RFP was noticed in the newspaper and provided to firms that typically provided auditing services. Responses were received from Grau & Associates (Grau) and Berger, Toombs, Elam, Gaines & Frank (Berger, Toombs). A Ranking

Sheet was provided to the Board reflecting the criteria approved by the Board and the responses. The criteria included the ability of personnel, experience, understand of the scope, ability to provide services and price. Each were 20 points. The firms were asked to provide five years of pricing. Berger, Toombs price was $500 less over five years; however, Mr. Flint was concerned about their ability to provide services as they struggled to complete audits for a number of Districts this past cycle.

Mr. Smith ranked Grau number one with 99 points and Berger, Toombs number two with 96 points. Mr. Lusby was more confident with Grau because Grau was the auditor on the CDD Boards he served on. Mr. Livingston was not familiar with either company. He originally ranked Berger, Toombs as number one and Grau number two, but after reviewing the proposals, Mr. Livingston ranked Grau number one and Berger, Toombs number two, due to their rapport and experience. Mr. Livingston questioned the purpose of the audit. Mr. Flint explained the reason the District received notice that they were required to have an audit this year. In prior years, an Annual Financial Report was filed.

> On MOTION by Mr. Smith seconded by Mr. Lusby with all in favor approving Mr. Smith's ranking of Grau & Associates as the number one ranked firm to provide auditing services and Berger, Toombs, Elam, Gaines & Frank number two was approved.

Mr. Livingston asked if the audit was for next fiscal year. Mr. Flint stated it would be for the current fiscal year, which ends on September 30th.

**FIFTH ORDER OF BUSINESS Adjournment**

> On MOTION by Mr. Smith seconded by Mr. Livingston with all in favor the Audit Committee meeting was adjourned.

# SECTION IV

**RESOLUTION 2022-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Gardens at Hammock Beach Community Development District (**"District"**) prior to June 15, 2022, a proposed budget (**"Proposed Budget"**) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (**"Fiscal Year 2022/2023"**); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT:**

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

| | |
|---|---|
| DATE: | August 19, 2022 |
| HOUR: | 12:30 P.M. |
| LOCATION: | Hilton Garden Inn Palm Coast/Town Center<br>55 Town Center, Blvd<br>Palm Coast, Florida |

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Flagler County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 3rd DAY OF June, 2022.**

ATTEST:

**GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT**

_____
Secretary

By:_____
Its:_____

# *Gardens at Hammock Beach*

## *Community Development District*

## *Proposed Budget*

### *FY 2023*

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# Gardens at Hammock Beach

## Community Development District

## Proposed Budget

## General Fund

| Description | Adopted Budget FY2022 | Actuals Thru 3/31/22 | Projected Next 6 Months | Total Thru 9/30/22 | Proposed Budget FY2023 |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Developer Contributions | $ 77,251 | $ 17,938 | $ 21,778 | $ 39,716 | $ 80,048 |
| **Total Revenues** | **$ 77,251** | **$ 17,938** | **$ 21,778** | **$ 39,716** | **$ 80,048** |
| **Expenditures** | | | | | |
| *General & Administrative* | | | | | |
| Supervisor Fees | $ 7,200 | $ - | $ 3,600 | $ 3,600 | $ 7,200 |
| FICA Expense | $ 551 | $ - | $ 275 | $ 275 | $ 551 |
| Engineering | $ 5,000 | $ - | $ 2,500 | $ 2,500 | $ 5,000 |
| Attorney | $ 5,000 | $ - | $ 2,500 | $ 2,500 | $ 5,000 |
| Dissemination | $ 3,500 | $ - | $ - | $ - | $ 3,500 |
| Arbitrage | $ 450 | $ - | $ - | $ - | $ 450 |
| Trustee Fees | $ 4,050 | $ - | $ - | $ - | $ 4,050 |
| Annual Audit | $ 3,000 | $ 3,200 | $ - | $ 3,200 | $ 3,300 |
| Management Fees | $ 35,000 | $ 8,750 | $ 8,750 | $ 17,500 | $ 36,750 |
| Information Technology | $ 600 | $ 300 | $ 300 | $ 600 | $ 750 |
| Website Maintenance | $ 400 | $ 200 | $ 200 | $ 400 | $ 500 |
| Telephone | $ 100 | $ - | $ 50 | $ 50 | $ 100 |
| Postage | $ 750 | $ 28 | $ 375 | $ 403 | $ 750 |
| Insurance | $ 5,500 | $ 5,175 | $ - | $ 5,175 | $ 5,822 |
| Printing & Binding | $ 500 | $ - | $ 250 | $ 250 | $ 500 |
| Legal Advertising | $ 5,000 | $ - | $ 2,500 | $ 2,500 | $ 5,000 |
| Other Current Charges | $ 350 | $ 350 | $ 175 | $ 525 | $ 525 |
| Office Supplies | $ 125 | $ 0 | $ 63 | $ 63 | $ 125 |
| Dues, Licenses & Subscriptions | $ 175 | $ 175 | $ - | $ 175 | $ 175 |
| **Total Expenditures** | **$ 77,251** | **$ 18,178** | **$ 21,538** | **$ 39,716** | **$ 80,048** |
| **Excess Revenues/(Expenditures)** | $ - | $ (240) | $ 240 | $ - | $ - |

# Gardens at Hammock Beach
## Community Development District
### GENERAL FUND BUDGET

**REVENUES:**

*Developer Contributions*

The District will enter into a Funding Agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

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**EXPENDITURES:**

**General & Administrative:**

*Supervisors Fees*

Chapter 190, Florida Statutes, allows for each Board member to receive $200 per meeting, not to exceed $4,800 per year paid to each supervisor for the time devoted to District business and meetings. The amount is based on 3 supervisors attending 12 meetings during the fiscal year.

*FICA Expense*

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

*Engineering*

The District's engineer provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices, etc. The District has contracted with Parker, Mynchenberg & Associates, Inc. for this service.

*Attorney*

The District's legal counsel provides general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager. The District has contract with Chiumento, Dwyer, Hertel, Grant, P.L. for this service.

*Dissemination*

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. Governmental Management Services – Central Florida, LLC provides these services.

*Arbitrage*

The District will contract with AMTEC, an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on any future bond issuance.

*Trustee Fees*

The District will pay annual trustee fees for any future bond issuance that are deposited with a Trustee at US Bank, N.A.

*Annual Audit*

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. Grau & Associates will provide this services.

*Management Fees*

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, etc.

*Information Technology*

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc. Governmental Management Services – Central Florida, LLC provides these services.

*Website Maintenance*

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Governmental Management Services – Central Florida, LLC provides these services.

*Telephone*

Telephone and fax machine.

*Postage*

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

*Insurance*

The District's general liability and public officials liability insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

*Printing & Binding*

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

*Legal Advertising*

The District is required to advertise various notices for Board meetings, public hearings, etc in a newspaper of general circulation.

*Other Current Charges*

Bank charges and any other miscellaneous expenses incurred during the fiscal year.

*Office Supplies*

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc. Governmental Management Services – Central Florida, LLC provides these services.

*Dues, Licenses & Subscriptions*

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for $175. This is the only expense under this category for the District.

# SECTION V

# GARDENS AT HAMMOCK BEACH
# COMMUNITY DEVELOPMENT DISTRICT
# FLAGLER COUNTY, FLORIDA
# FINANCIAL REPORT
# FOR THE FISCAL YEAR ENDED
# SEPTEMBER 30, 2021

**GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT**
**FLAGLER COUNTY, FLORIDA**

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
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# INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Gardens at Hammock Beach Community Development District
Flagler County, Florida

## Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Gardens at Hammock Beach Community Development District, Flagler County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

## Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

February 24, 2022

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Gardens at Hammock Beach Community Development District, Flagler County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of ($32,839).

- The change in the District's total net position in comparison with the prior fiscal year was ($908), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2021, the District's governmental funds reported combined ending fund balance of $824, a decrease of ($688), in comparison with the prior fiscal year. The fund balance is non spendable for prepaids and the remainder is unassigned deficit fund balance.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) function.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and capital projects fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION
SEPTEMBER 30,

| | 2021 | 2020 |
|---|---|---|
| Current and other assets | $ 13,920 | $ 8,355 |
| Total assets | 13,920 | 8,355 |
| Current liabilities | 13,096 | 6,843 |
| Long-term liabilities | 33,663 | 33,443 |
| Total liabilities | 46,759 | 40,286 |
| Net position | | |
| Net investment in capital assets | (33,663) | (33,443) |
| Unrestricted | 824 | 1,512 |
| Total net position | $ (32,839) | $ (31,931) |

The District's net position decreased during the most recent fiscal year.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

| | 2021 | 2020 |
|---|---|---|
| Revenues: | | |
| Program revenues | | |
| Operating grants and contributions | $ 49,548 | $ 47,287 |
| Total revenues | 49,548 | 47,287 |
| Expenses: | | |
| General government | 50,456 | 80,835 |
| Total expenses | 50,456 | 80,835 |
| Change in net position | (908) | (33,548) |
| Net position - beginning | (31,931) | 1,617 |
| Net position - ending | $ (32,839) | $ (31,931) |

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was $50,456. The costs of the District's activities were funded by program revenues which were comprised of Developer contributions.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

## CAPITAL DEBT

At September 30, 2021, the District had $33,663 in Developer liabilities for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

Subsequent to fiscal year end, the Board is in discussion to issue Bonds in order to fund the construction and acquisition of infrastructure improvements.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

If you have questions about this report or need additional financial information, contact the Gardens at Hammock Beach Community Development District's Finance Department at 219 E. Livingston Street, Orlando, Florida, 32801.

**GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT**
**FLAGLER COUNTY, FLORIDA**
**STATEMENT OF NET POSITION**
**SEPTEMBER 30, 2021**

| | Governmental Activities |
|---|---|
| ASSETS | |
| Cash and cash equivalents | $ 824 |
| Due from Developer | 7,921 |
| Prepaid items | 5,175 |
| Total assets | 13,920 |
| | |
| LIABILITIES | |
| Accounts payable | 7,921 |
| Unearned revenue | 5,175 |
| Non-current liabilities: | |
| Due in more than one year | 33,663 |
| Total liabilities | 46,759 |
| | |
| NET POSITION | |
| Net investment in capital assets | (33,663) |
| Unrestricted | 824 |
| Total net position | $ (32,839) |

See notes to the financial statements

**GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT**
**FLAGLER COUNTY, FLORIDA**
**STATEMENT OF ACTIVITIES**
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

| Functions/Programs | Expenses | Program Revenues: Operating Grants and Contributions | Net (Expense) Revenue and Changes in Net Position: Governmental Activities |
|---|---|---|---|
| Primary government: | | | |
| Governmental activities: | | | |
| General government | $ 50,456 | $ 49,548 | $ (908) |
| Total governmental activities | 50,456 | 49,548 | (908) |

| | |
|---|---|
| Change in net position | (908) |
| Net position - beginning | (31,931) |
| Net position - ending | $ (32,839) |

See notes to the financial statements

**GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT**
**FLAGLER COUNTY, FLORIDA**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**SEPTEMBER 30, 2021**

| | Major Funds | | Total |
|---|---|---|---|
| | General | Capital Projects | Governmental Funds |
| ASSETS | | | |
| Cash and cash equivalents | $ 824 | $ - | $ 824 |
| Due from Developer | 7,921 | - | 7,921 |
| Prepaid items | 5,175 | - | 5,175 |
| Total assets | $ 13,920 | $ - | $ 13,920 |
| | | | |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | $ 7,921 | $ - | $ 7,921 |
| Unearned revenue | 5,175 | - | 5,175 |
| Total liabilities | 13,096 | - | 13,096 |
| | | | |
| Fund balances: | | | |
| Nonspendable: | | | |
| Prepaid items | 5,175 | - | 5,175 |
| Unassigned | (4,351) | - | (4,351) |
| Total fund balances | 824 | - | 824 |
| | | | |
| Total liabilities and fund balances | $ 13,920 | $ - | $ 13,920 |

See notes to the financial statement

**GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT**
**FLAGLER COUNTY, FLORIDA**
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**
**TO THE STATEMENT OF NET POSITION**
**SEPTEMBER 30, 2021**

| | | |
|---|---|---|
| Fund balance - governmental funds | | $ 824 |
| Amounts reported for governmental activities in the statement of net position are different because: | | |
| Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements. | | |
| Developer advances | (33,663) | (33,663) |
| Net position of governmental activities | | $ (32,839) |

See notes to the financial statement

**GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT**
**FLAGLER COUNTY, FLORIDA**
**STATEMENT OF REVENUES, EXPENDITURES,**
**AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

| | Major Funds | | Total |
|---|---|---|---|
| | General | Capital Projects | Governmental Funds |
| REVENUES | | | |
| Developer contributions | $ 49,548 | $ - | $ 49,548 |
| Total revenues | 49,548 | - | 49,548 |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 50,236 | 220 | 50,456 |
| Total expenditures | 50,236 | 220 | 50,456 |
| Excess (deficiency) of revenues over (under) expenditures | (688) | (220) | (908) |
| OTHER FINANCING SOURCES (USES) | | | |
| Developer advances | - | 220 | 220 |
| Total other financing sources (uses) | - | 220 | 220 |
| Net change in fund balances | (688) | - | (688) |
| Fund balances - beginning | 1,512 | - | 1,512 |
| Fund balances - ending | $ 824 | $ - | $ 824 |

See notes to the financial statements

**GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT**
**FLAGLER COUNTY, FLORIDA**
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

| | | |
|---|---|---|
| Net change in fund balances - total governmental funds | $ | (688) |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Governmental funds report Developer advances as financial resources, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position. | | (220) |
| Change in net position of governmental activities | $ | (908) |

See notes to the financial statements

**GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT**
**FLAGLER COUNTY, FLORIDA**
**NOTES TO FINANCIAL STATEMENTS**

## NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Gardens at Hammock Beach Community Development District (the "District") was established by the Board of Commissioners of Flagler County's approval of Ordinance No. 2006-21 effective on October 9, 2006 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:
1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Government-Wide and Fund Financial Statements**
The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assets, Liabilities and Net Position or Equity**

Restricted Assets
These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments
The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets
Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The District does not have any capital assets as of September 30, 2021.

Unearned Revenue
Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assets, Liabilities and Net Position or Equity (Continued)**

Long-Term Obligations
In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources
In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position
In the fund financial statements, governmental funds report non spendable and restricted fund balance for
In the fund financial statements, governmental funds report non spendable and restricted fund balance for
amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)
The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### Other Disclosures

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
b) Public hearings are conducted to obtain comments.
c) Prior to October 1, the budget is legally adopted by the District Board.
d) All budget changes must be approved by the District Board.
e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
f) Unused appropriations for annually budgeted funds lapse at the end of the year.

## NOTE 4 – DEPOSITS

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

## NOTE 5 – CAPITAL ASSETS

The infrastructure intended to serve the District has been estimated at a total cost of approximately $20,185,000. The infrastructure will include roadways, potable water and wastewater systems, and land improvements, including wetland mitigation areas. In addition, the project will include irrigation, parks, and recreational facilities that will be constructed and operated by others. A portion of the project costs is expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities.

## NOTE 6 – LONG-TERM LIABILITIES

**Developer Advances**

During the current fiscal year the Developer advanced $220 to the District in order to fund costs associated with the anticipated issuance of Bonds. The advanced amounts are expected to be repaid to the Developer with proceeds from a future Bond issuance.

**Long-term Debt Activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| Governmental activities | | | | | |
| Developer advances | $ 33,443 | $ 220 | $ - | $ 33,663 | $ - |
| Total | $ 33,443 | $ 220 | $ - | $ 33,663 | $ - |

## NOTE 7 - DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were $49,548 as of September 30, 2021, which includes a receivable of $7,921 as of September 30, 2021.

## NOTE 8 - CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer and major landowners, the loss of which could have a material adverse effect on the District's operations.

## NOTE 9 - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

## NOTE 10 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT**
**FLAGLER COUNTY, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND**
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

| | Budgeted Amounts Original and Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Developer Contributions | $ 72,251 | $ 49,548 | $ (22,703) |
| Total revenues | 72,251 | 49,548 | (22,703) |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 72,251 | 50,236 | 22,015 |
| Total expenditures | 72,251 | 50,236 | 22,015 |
| Excess (deficiency) of revenues over (under) expenditures | $ - | (688) | $ (688) |
| Fund balance - beginning | | 1,512 | |
| Fund balance - ending | | $ 824 | |

See notes to required supplementary information

**GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT**
**FLAGLER COUNTY, FLORIDA**
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

**GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT**
**FLAGLER COUNTY, FLORIDA**
**OTHER INFORMATION – DATA ELEMENTS**
**REQUIRED BY FL STATUTE 218.39(3)(C)**
**UNAUDITED**

| Element | Comments |
|---|---|
| Number of district employees compensated at 9/30/2021 | 3 |
| Number of independent contractors compensated in September 2021 | 3 |
| Employee compensation for FYE 9/30/2021 (paid/accrued) | $3,600 |
| Independent contractor compensation for FYE 9/30/2021 | $46,533 |
| Budget variance report | See page 18 of annual financial report |
| Ad Valorem taxes; | Not applicable |
| Non ad valorem special assessments; | Not applicable |

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Supervisors
Gardens at Hammock Beach Community Development District
Flagler County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Gardens at Hammock Beach Community Development District, Flagler County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated February 24, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 24, 2022

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Gardens at Hammock Beach Community Development District
Flagler County, Florida

We have examined Gardens at Hammock Beach Community Development District, Flagler County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Supervisors of Gardens at Hammock Beach Community Development District, Flagler County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

February 24, 2022

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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**MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Gardens at Hammock Beach Community Development District
Flagler County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Gardens at Hammock Beach Community Development District, Flagler County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated February 24, 2022.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in G*overnment Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 24, 2022, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

**I. Current year findings and recommendations.**
**II. Status of prior year findings and recommendations.**
**III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Gardens at Hammock Beach Community Development District, Flagler County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Gardens at Hammock Beach Community Development District, Flagler County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

February 24, 2022

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

2. Any recommendations to improve the local governmental entity's financial management.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 20.

# SECTION VI

# Gardens At Hammock Beach

**Community Development District**

**Funding Request FY21 - #9**
**August 11, 2021**

| | Payee | | General Fund FY2021 |
|---|---|---|---|
| 1 | **FedEx** | | |
| | Inv# 7-456-63285 - Deliveries | $ | 168.40 |
| 2 | **Governmental Management Services-CF, LLC** | | |
| | Inv# 92 - Management Fees - August 2021 | $ | 1,603.01 |
| 3 | **Grau and Associates** | | |
| | Inv# 21567 - FY2020 Auditing Services | $ | 2,200.00 |
| 4 | **Parker, Mynchenberg, & Associates** | | |
| | Inv# 21-319 - Engineering Services March 2021 | $ | 100.00 |
| | Inv# 21-537 - Engineering Services May 2021 | $ | 100.00 |
| 5 | **Supervisor Fees** | | |
| | **July 30, 2021** | | |
| | William Livingston | $ | 215.30 |
| | Clint Smith | $ | 215.30 |
| | David Lusby | $ | 215.30 |
| | | **$** | **4,817.31** |

**Total: $ 4,817.31**

Please make check payable to:

**Gardens at Hammock Beach CDD**
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

| Invoice Number | Invoice Date | Account Number |
|---|---|---|
| 7-456-63285 | Aug 02, 2021 | XXXX-X299-2 |



**Billing Address:**
GARDENS AT HAMMOCK BEACH CDD
1408 HAMLIN AVE UNIT E
UNIT E
SAINT CLOUD FL 34771-8588

**Shipping Address:**
GARDENS AT HAMMOCK BEACH CDD
1408 HAMLIN AVE UNIT E
SAINT CLOUD FL 34771-8588

**Invoice Questions?**
**Contact FedEx Revenue Services**
Phone: 800.622.1147
M-F 7 AM to 8 PM CST
Sa 7 AM to 6 PM CST
Internet: fedex.com

## Invoice Summary

**FedEx Express Services**

| | | |
|---|---|---|
| Total Charges | USD | $168.40 |
| **TOTAL THIS INVOICE** | **USD** | **$168.40** |

Other discounts may apply.
To pay your FedEx invoice, please go to www.fedex.com/payment. Thank you for using FedEx.

***Payments not received by Aug 17, 2021 are subject to a late fee.***

RECEIVED
AUG 03 2021

Detailed descriptions of surcharges can be located at fedex.com

| Invoice Number | Invoice Amount | Account Number |
|---|---|---|
| 7-456-63285 | USD $168.40 | XXXX-X299-2 |

## Remittance Advice

**Your payment is due by Aug 17, 2021**
*Payments not received by this date are subject to a late fee.*

GARDENS AT HAMMOCK BEACH CDD
1408 HAMLIN AVE UNIT E
UNIT E
SAINT CLOUD FL 34771-8588

FedEx
P.O. Box 660481
DALLAS TX 75266-0481

## FedEx Express Shipment Summary By Payor Type

**FedEx Express Shipments (Original)**

| Payor Type | Shipments | Rated Weight lbs | Transportation Charges | Special Handling Charges | Ret Chg/Tax Credits/Other | Discounts | Total Charges |
|---|---|---|---|---|---|---|---|
| Third Party | 4 | 8.0 | 123.92 | 44.48 | | | 168.40 |
| Total FedEx Express | 4 | 8.0 | $123.92 | $44.48 | | | $168.40 |

**TOTAL THIS INVOICE** **USD** **$168.40**

**FedEx® Billing Online**

FedEx Billing Online allows you to efficiently manage and pay your FedEx invoices online. It's free, easy and secure. FedEx Billing Online helps you streamline your billing process. With all your FedEx shipping information available in one secure online location, you never have to worry about misplacing a paper invoice or sifting through reams of paper to find information for past shipments. Go to fedex.com to sign up today!

**GMS-Central Florida, LLC**
1001 Bradford Way
Kingston, TN 37763

# Invoice

**Invoice #:** 92
**Invoice Date:** 8/1/21
**Due Date:** 8/1/21
**Case:**
**P.O. Number:**

**Bill To:**

Gardens at Hammock Beach CDD
219 E. Livingston St.
Orlando, FL 32801

| Description | Hours/Qty | Rate | Amount |
|---|---|---|---|
| Management Fees - August 2021 | | 1,458.33 | 1,458.33 |
| Information Technology - August 2021 | | 83.33 | 83.33 |
| Office Supplies | | 15.15 | 15.15 |
| Postage | | 2.55 | 2.55 |
| Copies | | 43.65 | 43.65 |

RECEIVED AUG 10 2021

| | |
|---|---|
| **Total** | $1,603.01 |
| **Payments/Credits** | $0.00 |
| **Balance Due** | $1,603.01 |

# Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

**Phone: 561-994-9299** **Fax: 561-994-5823**

*Gardens at Hammock Beach Community Development District*
*6200 Lee Vista Blvd Suite 300*
*Orlando, FL 32822*

*Invoice No.* *21567*
*Date* *08/03/2021*

| SERVICE | | AMOUNT |
|---|---|---|
| Audit FYE 09/30/2020 | | $ 2,200.00 |
| | Current Amount Due | $ 2,200.00 |

RECEIVED
AUG 03 2021

| 0 - 30 | 31- 60 | 61 - 90 | 91 - 120 | Over 120 | Balance |
|---|---|---|---|---|---|
| 3,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,200.00 |

Payment due upon receipt.

PARKER MYNCHENBERG & ASSOCIATES, INC.
1729 RIDGEWOOD AVENUE
HOLLY HILL, FL 32117
(386) 677-6891
FAX: (386) 677-2114

# INVOICE

INVOICE NO: 21-319
DATE: 4/15/2021

Bill To Gardens at Hammock Beach CDD
600 Lee Vista Blvd Suite 300
Orlando, FL 32822

11

31-513-311

| P.O. | RE: GENERAL FUND_GARDENS AT HAMMOCK BEACH CDD | TERMS |
|---|---|---|
| | | Net 30 |

| | DESCRIPTION | AMOUNT |
|---|---|---|
| | Billing Period 3-1-2021 to 3-31-2021 | |
| 1 | Professional Engineering Services - 0.5 Hours @ $200 / Hour<br>Conference Call - March 21 | 100.00 |

RECEIVED
AUG 05 2021

**THANK YOU FOR YOUR BUSINESS!**

**Total** $100.00

**Make all checks payable to: Parker Mynchenberg & Associates, Inc.**
**If you have any questions concerning this invoice call us: (386) 677-6891**

PARKER MYNCHENBERG & ASSOCIATES, INC.
1729 RIDGEWOOD AVENUE
HOLLY HILL, FL 32117
(386) 677-6891
FAX: (386) 677-2114

# INVOICE

INVOICE NO: 21-537
DATE: 6/29/2021

Bill To Gardens at Hammock Beach CDD
6200 Lee Vista Blvd Suite 300
Orlando, FL 32822

11
31-513-311

| P.O. | RE: GENERAL FUND_GARDENS AT HAMMOCK BEACH CDD | TERMS |
|---|---|---|
| | | Net 30 |

| | DESCRIPTION | AMOUNT |
|---|---|---|
| | Billing Period 5-1-2021 to 5-31-2021 | |
| 1 | Professional Engineering Services – May 21 | 100.00 |

RECEIVED
AUG 05 2021

THANK YOU FOR YOUR BUSINESS!

**Total** $100.00

Make all checks payable to: Parker Mynchenberg & Associates, Inc.
If you have any questions concerning this invoice call us: (386) 677-6891

# Attendance Confirmation
**for**
**BOARD OF SUPERVISORS**

---

**District Name:** **Gardens at Hammock Beach CDD**

**Board Meeting Date:** **July 30, 2021**

| | *Name* | *In Attendance Please √* | *Fee Involved Yes / No* |
|---|---|---|---|
| 1 | William Livingston | ✓ | Yes ($200) |
| 2 | Clint Smith | ✓ | Yes ($200) |
| 3 | David Lusby | ✓ | Yes ($200) |
| 4 | | | (  ) |
| 5 | | | (  ) |

**The supervisors present at the above referenced meeting should be compensated accordingly.**

**Approved for Payment:**

**District Manager Signature**

7/30/21
**Date**

*****RETURN SIGNED DOCUMENT TO District Accountant****

# Gardens At Hammock Beach

**Community Development District**

**Funding Request FY21 - #10**
**September 14, 2021**

| | Payee | General Fund FY2021 | General Fund FY2022 |
|---|---|---|---|
| 1 | **Daytona News Journal**<br>Inv# 0003988437 - Notice of Meeting - 07/7/21 | $ 624.28 | |
| 2 | **Chiumento, Dwyer, Hertel, Grant**<br>Inv# 11555 - General Counsel - August 2021 | $ 525.00 | |
| 3 | **Egis Insurance Advisors, LLC**<br>Inv# 14303 - FY22 10/1/21-10/1/22 | | $ 5,175.00 |
| 4 | **Governmental Management Services-CF, LLC**<br>Inv# 93 - Management Fees - September 2021 | $ 1,564.51 | |
| | | **$ 2,713.79** | **$ 5,175.00** |

**Total: $ 7,888.79**

Please make check payable to:

**Gardens at Hammock Beach CDD**
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

LOCALiQ

The Daytona Beach News-Journal
Daytona Pennysaver

| ACCOUNT NAME | | ACCOUNT # | PAGE # |
|---|---|---|---|
| Gardens At Hammock Beach | | 464679 | 1 of 1 |
| **INVOICE #** | **BILLING PERIOD** | **PAYMENT DUE DATE** | |
| 0003988437 | Jul 1- Jul 31, 2021 | August 20, 2021 | |
| **PREPAY (Memo Info)** | **UNAPPLIED (included in amt due)** | **TOTAL AMOUNT DUE** | |
| $0.00 | $0.00 | **$624.28** | |

| BILLING ACCOUNT NAME AND ADDRESS | BILLING INQUIRIES/ADDRESS CHANGES | FEDERAL ID |
|---|---|---|
| GARDENS AT HAMMOCK BEACH<br>219 E LIVINGSTON ST<br>ORLANDO, FL 32801-1508 | 1-877-736-7612 or smb@ccc.gannett.com | 47-2390983 |

4
31-513-48

**Legal Entity**: Gannett Media Corp.
**Terms and Conditions**: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.
**All funds payable in US dollars.**

0000464679000000000000003988437000624286724 0

**Contact abgspecial@gannett.com to sign-up for the convenience of having your invoice e-mailed to you. Once signed up you can also enjoy the convenience of making online payments. Previous account number reference if needed: DBN_1008098.**

| Date | Description | Amount |
|---|---|---|
| 7/1/21 | Balance Forward | $40.65 |
| 7/6/21 | Reverse Finance Charge | -$9.89 |
| 7/16/21 | PAYMENT - THANK YOU | -$30.76 |

***Package Advertising:***

| Start-End Date | Order Number | Description | PO Number | Package Cost |
|---|---|---|---|---|
| 7/7/21 | 6022274 | ORDER 6022274 - Annual Audit Services | | $31.68 |
| 7/7/21-7/14/21 | 6024663 | 4389gh3 | | $592.60 |

RECEIVED
SEP 08 2021

RECEIVED
AUG 23 2021
BY:

**PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT**

LOCALiQ

The Daytona Beach News-Journal
Daytona Pennysaver

| ACCOUNT NAME | PAYMENT DUE DATE | AMOUNT PAID |
|---|---|---|
| Gardens At Hammock Beach | August 20, 2021 | |
| **ACCOUNT NUMBER** | **INVOICE NUMBER** | |
| 464679 | 0003988437 | |

| CURRENT DUE | 30 DAYS PAST DUE | 60 DAYS PAST DUE | 90 DAYS PAST DUE | 120+ DAYS PAST DUE | UNAPPLIED PAYMENTS | TOTAL AMOUNT DUE |
|---|---|---|---|---|---|---|
| $624.28 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | **$624.28** |

**REMITTANCE ADDRESS** (Include Account# & Invoice# on check)

Daytona Beach News-Journal
P.O. Box 630476
Cincinnati, OH 45263-0476

**TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW:**

☐ VISA ☐ MASTERCARD ☐ DISCOVER ☐ AMEX

Card Number _____
Exp Date ___/___/_____ CVV Code _____
Signature _____ Date _____

0000464679000000000000003988437000624286724 0

THE FLAGLER/PALM COAST
NEWS-TRIBUNE P.O. Box 630476, Cincinnati, OH 45263-0476

## PROOF OF PUBLICATION

Lauren Vanderveer
Gardens At Hammock Beach
219 E Livingston ST
Orlando FL 32801-1508

STATE OF FLORIDA, COUNTY OF VOLUSIA

Before the undersigned authority personally appeared, who, on oath says that he/she is LEGAL COORDINATOR of The Flagler/Palm Coast NEWS-TRIBUNE, a weekly newspaper, published in Flagler County, Florida; that the attached copy of advertisement, being a Public Notices in the Court, was published in said newspaper in the issues

07/07/2021

Affiant further says that The Flagler/Palm Coast News-Tribune is a newspaper published in said Flagler County, Florida, and that the said newspaper has heretofore been continuously published in said Flagler County, Florida each Wednesday and has been entered as second-class mail matter at the post office in said Flagler Beach, in said Flagler County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.
Subscribed and sworn to before on 07/07/2021

Legal Clerk

Notary, State of WI, County of Brown
9.19.21

My commision expires

| | | |
|---|---|---|
| Publication Cost: | $31.68 | |
| Order No: | 6022274 | # of Copies: |
| Customer No: | 464679 | 1 |
| PO #: | | |

THIS IS NOT AN INVOICE!

*Please do not use this form for payment remittance.*

VICKY FELTY
Notary Public
State of Wisconsin

**GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Gardens at Hammock Beach Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the Fiscal Year ending September 30, 2021, with an option for four additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Flagler County and has a general administrative operating fund and a debt service fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide seven (7) copies and one (1) electronic copy of their proposal to GMS - CF, LLC, District Manager, 219 East Livingston Street, Orlando, FL 32801, telephone (407) 841-5524, in an envelope marked on the outside "Auditing Services – Gardens at Hammock Beach Community Development District." Proposals must be received by Wednesday, July 21, 2021, 2:00 P.M., at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

George Flint
Governmental Management Services – Central Florida, LLC
District Manager

July 7, 2021 (6022274)

THE DAYTONA BEACH
NEWS-JOURNAL P.O. Box 630476, Cincinnati, OH 45263-0476

## PROOF OF PUBLICATION

Lauren Vanderveer
Gardens At Hammock Beach
219 E Livingston ST
Orlando FL 32801-1508

STATE OF FLORIDA, COUNTY OF VOLUSIA

Before the undersigned authority personally appeared, who, on oath says that he/she is LEGAL COORDINATOR of The News-Journal, a daily and Sunday newspaper, published at Daytona Beach in Volusia County, Florida; that the attached copy of advertisement, being a Public Notices in the Circuit Court, was published in said newspaper in the issues

07/07/2021, 07/14/2021

Affiant further says that The News-Journal is a newspaper published at Daytona Beach, in said Volusia County, Florida, and that the said newspaper has heretofore been continuously published in said Volusia County, Florida each day and Sunday and has been entered as second-class mail matter at the post office in Daytona Beach, in said Volusia County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.
Subscribed and sworn to before on 07/14/2021

Legal Clerk

Notary, State of WI, County of Brown
1-7-25

My commision expires

| | |
|---|---|
| Publication Cost: | $592.60 |
| Order No: | 6024663 |
| Customer No: | 464679 |
| PO #: | 4389gh3 |

# of Copies: 1

THIS IS NOT AN INVOICE!

*Please do not use this form for payment remittance.*

GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2021/2022 BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING; AND NOTICE OF AUDIT COMMITTEE MEETING.

The Board of Supervisors ("Board") of the Gardens at Hammock Beach Community Development District ("District") will hold a public hearing on July 30, 2021 at 12:00 p.m. at Hilton Garden Inn Palm Coast Town Center, 55 Town Center Blvd, Palm Coast, Florida 32164, for the purpose of hearing comments and objections on the adoption of the proposed budget ("Proposed Budget") of the District for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("Fiscal Year 2021/2022"). An Audit Committee meeting and regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, 219 E. Livingston Street, Orlando, Florida 32801, (407) 841-5524 ("District Manager's Office"), during normal business hours, or by visiting the District's website at www.gardensathammockbeachcdd.com. The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone. Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. George Flint District Manager
LI6024663 7/7, 7/14/2021 2t

KATHLEEN ALLEN
Notary Public
State of Wisconsin

**Chiumento Law, PLLC**
145 City Place, Suite 301
Palm Coast, FL 32164
Email: chiumento@legalteamforlife.com
Office: (386) 445-8900
www.legalteamforlife.com

CHIUMENTO LAW

10

31-513-315

PREP/ATTENDED BOS MTG

Bill to:

**Gardens at Hammock Beach Community Development District (CDD)**
c/o Governmental Management Services - Central FL
6200 Lee Vista Blvd
Suite 300
Orlando, FL 32822

Invoices@gmscfl.com

**Gardens at Hammock Beach CDD-General Representation 190581**

RECEIVED
AUG 17 2021

# INVOICE

To July 31, 2021

| | |
|---|---|
| Invoice Date | August 17, 2021 |
| Invoice Number | 11555 |
| Due Date | Due Upon Receipt |

## Account Summary

| | |
|---|---|
| Previous Balance | $1,102.50 |
| Payments Received | ($1,102.50) |
| Outstanding Balance | $0.00 |
| Current Invoice | $525.00 |
| **Gardens at Hammock Beach CDD-General Representation - Prepaid Balance** | $0.00 |
| **Total Due** | **$525.00** |

## Payment Transactions

| Date | Type | Invoice # | Description | Amount |
|---|---|---|---|---|
| 5/6/2021 | Check | 10043 | Ck #000209;05062021.1 Ck | $595.00 |
| 3/22/2021 | Check | 9900 | Ck #000206;03222021.1Ck | $507.50 |

## Fee Detail

| Date | | Description | Hours | Rate | Total |
|---|---|---|---|---|---|
| 7/14/2021 | CM | Received and reviewed audit request letter from Grau & Associates; Prepared response and forwarded to them. | 0.50 | $140.00/hr | $70.00 |
| 7/30/2021 | MC | Prepared for and attended Board of Supervisor's Meeting. | 1.30 | $350.00/hr | $455.00 |
| | | **Hours Total** | **1.80** | **Fee Total** | **$525.00** |

## Expense Detail

| Date | Description | Quantity | Rate | Total |
|---|---|---|---|---|
| *No expenses have been charged for this invoice.* | | | | |
| | | | **Expenses Total** | **$0.00** |

| | |
|---|---|
| Fees | $525.00 |
| Expense | $0.00 |
| **Current Due** | **$525.00** |
| Outstanding Balance | $0.00 |
| **Total Due** | **$525.00** |

## Timekeeper Summary

| Timekeeper | Hours |
|---|---|
| Caroline Mcneil | 0.50 |
| Michael Chiumento III | 1.30 |
| **Total Hours** | **1.80** |

# INVOICE

Egis Insurance & Risk Advisors

| | |
|---|---|
| Customer | Gardens at Hammock Community Development District |
| Acct # | 261 |
| Date | 09/10/2021 |
| Customer Service | Kristina Rudez |
| Page | 1 of 1 |

| Payment Information | |
|---|---|
| Invoice Summary | $ 5,175.00 |
| Payment Amount | |
| Payment for: | Invoice#14303 |
| 100121488 | |

Thank You

**Gardens at Hammock Community Development District**
**c/o Government Management Services, LLC**
**219 E Livingston St**
**Orlando, FL 32801**

8

300-155-100

Please detach and return with payment

Customer: Gardens at Hammock Community Development District

| Invoice | Effective | Transaction | Description | Amount |
|---|---|---|---|---|
| 14303 | 10/01/2021 | Renew policy | Policy #100121488 10/01/2021-10/01/2022<br>Florida Insurance Alliance<br><br>POL,EPLI,EBL,Herb & Pest - Renew policy<br>Due Date: 9/10/2021 | 5,175.00 |

RECEIVED

| Total |
|---|
| $ 5,175.00 |

Thank You

*FOR PAYMENTS SENT OVERNIGHT:*
*Egis Insurance Advisors LLC, Fifth Third Wholesale Lockbox, Lockbox #234021, 4900 W. 95th St Oaklawn, IL 60453*

**Remit Payment To: Egis Insurance Advisors, LLC**
Lockbox 234021 PO Box 84021
Chicago, IL 60689-4002

(321)233-9939
sclimer@egisadvisors.com

| Date |
|---|
| 09/10/2021 |

**GMS-Central Florida, LLC**
1001 Bradford Way
Kingston, TN 37763

# Invoice

**Invoice #:** 93
**Invoice Date:** 9/1/21
**Due Date:** 9/1/21
**Case:**
**P.O. Number:**

**Bill To:**

Gardens at Hammock Beach CDD
219 E. Livingston St.
Orlando, FL 32801

3

| Description | | Hours/Qty | Rate | Amount |
|---|---|---|---|---|
| Management Fees - September 2021 | 31-513-34 | | 1,458.33 | 1,458.33 |
| Information Technology - September 2021 | 351 | | 83.33 | 83.33 |
| Office Supplies | 51 | | 0.06 | 0.06 |
| Postage | 42 | | 22.79 | 22.79 |

RECEIVED

| | |
|---|---|
| **Total** | $1,564.51 |
| **Payments/Credits** | $0.00 |
| **Balance Due** | $1,564.51 |

# Gardens At Hammock Beach

**Community Development District**

**Funding Request FY22 - #1**
**October 27, 2021**

| | Payee | | General Fund FY2022 |
|---|---|---|---|
| 1 | **Department of Economic Opportunity**<br>Inv# 85084 - Special District Fee FY22 | $ | 175.00 |
| 2 | **Governmental Management Services-CF, LLC**<br>Inv# 94 - Management Fees - Oct 2021 | $ | 1,970.11 |
| | | **$** | **2,145.11** |
| | **Total:** | **$** | **2,145.11** |

Please make check payable to:

**Gardens at Hammock Beach CDD**
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

RC H22

# Florida Department of Economic Opportunity, Special District Accountability Program

**FY 2021/2022 Special District Fee Invoice and Update Form**

Required by Sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

| | | | |
|---|---|---|---|
| **nvoice No.: 85084** | | | |
| **Annual Fee: $175.00** | **Late Fee: $0.00** | **Received: $0.00** | **Date Invoiced: 10/01/2** |
| | | | **Total Due, Postmarked by 12/02/2021: $175** |

**STEP 1:** Review the following information, make changes directly on the form, and sign and date:

**1. Special District's Name, Registered Agent's Name, and Registered Office Address:**

FLORIDA DEPARTMENT of ECONOMIC OPPORTUNITY

**Gardens at Hammock Beach Community Development District**
Mr. George S. Flint
Governmental Management Services - Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

9
31-513-54

| | |
|---|---|
| **2. Telephone:** | (407) 841-5524 |
| **3. Fax:** | (407) 839-1526 |
| **4. Email:** | gflint@gmscfl.com |
| **5. Status:** | Independent |
| **6. Governing Body:** | Elected |
| **7. Website Address:** | www.GardensAtHammockBeachCDD.com |
| **8. County(ies):** | Flagler |
| **9. Function(s):** | Community Development |
| **10. Boundary Map on File:** | 02/12/2007 |
| **11. Creation Document on File:** | 02/12/2007 |
| **12. Date Established:** | 10/09/2006 |
| **13. Creation Method:** | Local Ordinance |
| **14. Local Governing Authority:** | Flagler County |
| **15. Creation Document(s):** | County Ordinance 2006-21 |
| **16. Statutory Authority:** | Chapter 190, Florida Statutes |
| **17. Authority to Issue Bonds:** | Yes |
| **18. Revenue Source(s):** | Assessments |
| **19. Most Recent Update:** | 10/05/2020 |

RECEIVED

do hereby certify that the information above (changes noted if necessary) is accurate and complete as of this date.

Registered Agent's Signature: _____ Date 10/7/21

**STEP 2:** Pay the annual fee or certify eligibility for the zero fee:

a. **Pay the Annual Fee:** Pay the annual fee online by following the instructions at www.Floridajobs.org/SpecialDistrictFee or by check payable to the Department of Economic Opportunity.

b. **Or, Certify Eligibility for the Zero Fee:** By initialing each of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **ALL** of the following statements contained herein and on any attachments hereto are true, correct, complete, and made in good faith as of this date. I understand that any information I give may be verified.

1.____ This special district and its Certified Public Accountant determined the special district is not a component unit of a local general-purpose government.

2.____ This special district is in compliance with the reporting requirements of the Department of Financial Services.

3.____ This special district reported $3,000 or less in annual revenues to the Department of Financial Services on its Fiscal Year 2019/2020 Annual Financial Report (If created since then, attach an income statement verifying $3,000 or less in revenues).

Department Use Only: Approved:____ Denied: ____ Reason:_____

**STEP 3:** Make a copy of this form for your records.

**STEP 4:** Mail this form and payment (if paying by check) to the Department of Economic Opportunity, Bureau of Budget Management, 107 E. Madison Street, MSC 120, Tallahassee, FL 32399-4124. Direct any questions to (850) 717-8430.

**GMS-Central Florida, LLC**
1001 Bradford Way
Kingston, TN 37763

# Invoice

**Invoice #:** 94
**Invoice Date:** 10/1/21
**Due Date:** 10/1/21
**Case:**
**P.O. Number:**

**Bill To:**

Gardens at Hammock Beach CDD
219 E. Livingston St.
Orlando, FL 32801

3

| Description | | Hours/Qty | Rate | Amount |
|---|---|---|---|---|
| Management Fees - October 2021 | 31-513-34 | | 1,458.33 | 1,458.33 |
| Website Administration - October 2021 | 342 | | 33.33 | 33.33 |
| Information Technology - October 2021 | 351 | | 50.00 | 50.00 |
| Dissemination Agent Services - October 2021 | 313 | | 291.67 | 291.67 |
| Office Supplies | 510 | | 0.21 | 0.21 |
| Postage | ~~42~~ | | 26.57 | 26.57 |
| Hilton Garden Inn | 49 | | 110.00 | 110.00 |

RECEIVED

| | |
|---|---|
| **Total** | $1,970.11 |
| **Payments/Credits** | $0.00 |
| **Balance Due** | $1,970.11 |

# Gardens At Hammock Beach

**Community Development District**

**Funding Request FY22 - #2**
**November 16, 2021**

| | Payee | General Fund FY2021 | General Fund FY2022 |
|---|---|---|---|
| 1 | **Daytona News Journal** | | |
| | Inv# 0004101903 - Notice of Meeting - 9/29/21 | $ 32.60 | |
| 2 | **Governmental Management Services-CF, LLC** | | |
| | Inv# 95 - Management Fees - November 2021 | | $ 1,833.51 |
| | | **$ 32.60** | **$ 1,833.51** |

**Total: $ 1,866.11**

Please make check payable to:

**Gardens at Hammock Beach CDD**
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

# LOCALiQ

The Daytona Beach News-Journal
Daytona Pennysaver

Put in HK
Paid ✓

| Gardens At Hammock Beach | | 464679 | 1 of 1 |
|---|---|---|---|
| **INVOICE #** | **BILLING PERIOD** | **PAYMENT DUE DATE** | |
| 0004101903 | Sep 1- Sep 30, 2021 | October 20, 2021 | |
| **PREPAY (Memo Info)** | **UNAPPLIED (included in amt due)** | **TOTAL AMOUNT DUE** | |
| $0.00 | $0.00 | **$666.24** | |

| BILLING ACCOUNT NAME AND ADDRESS | BILLING INQUIRIES/ADDRESS CHANGES | FEDERAL ID |
|---|---|---|
| GARDENS AT HAMMOCK BEACH<br>219 E LIVINGSTON ST<br>ORLANDO, FL 32801-1508 | 1-877-736-7612 or smb@ccc.gannett.com | 47-2390983 |

**Legal Entity**: Gannett Media Corp.
**Terms and Conditions**: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.
**All funds payable in US dollars.**

0000464679000000000000041019030006662467247

**To sign-up for E-mailed invoices and online payments please contact abgspecial@gannett.com. Previous account number: DBN_1008098**

| Date | Description | Amount |
|---|---|---|
| 9/1/21 | Balance Forward | $624.28 |
| 9/30/21 | Finance Charge | $9.36 |

***Package Advertising:***

| Start-End Date | Order Number | Description | PO Number | Package Cost |
|---|---|---|---|---|
| 9/29/21 | 6327183 | Gardens at Hammock Beach CDD - 1008098 | | $32.60 |

4
31-513-48
Notice of meeting
9/29/21

ask to voice
sent 11/3

RECEIVED

RECEIVED
OCT 25 2021
BY:_____

**PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT**

LOCALiQ
The Daytona Beach News-Journal
Daytona Pennysaver

| ACCOUNT NAME | PAYMENT DUE DATE | AMOUNT PAID |
|---|---|---|
| Gardens At Hammock Beach | October 20, 2021 | |
| **ACCOUNT NUMBER** | **INVOICE NUMBER** | |
| 464679 | 0004101903 | |

| CURRENT DUE | 30 DAYS PAST DUE | 60 DAYS PAST DUE | 90 DAYS PAST DUE | 120+ DAYS PAST DUE | UNAPPLIED PAYMENTS | TOTAL AMOUNT DUE |
|---|---|---|---|---|---|---|
| $41.96 | $0.00 | $624.28 | $0.00 | $0.00 | $0.00 | **$666.24** |

**REMITTANCE ADDRESS** (Include Account# & Invoice# on check)

Daytona Beach News-Journal
P.O. Box 630476
Cincinnati, OH 45263-0476

**TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW:**

☐ VISA ☐ MASTERCARD ☐ DISCOVER ☐ AMEX

Card Number _____
Exp Date ____/____/_____ CVV Code _____
Signature _____ Date _____

0000464679000000000000041019030006662467247

THE FLAGLER/PALM COAST
**NEWS-TRIBUNE** P.O. Box 630476, Cincinnati, OH 45263-0476

## PROOF OF PUBLICATION

Lauren Vanderveer
Gardens At Hammock Beach
219 E Livingston ST
Orlando FL 32801-1508

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who, on oath says that he/she is LEGAL COORDINATOR of The Flagler/Palm Coast NEWS-TRIBUNE, a weekly newspaper, published in Flagler County, Florida; that the attached copy of advertisement, being a Public Notices in the Court, was published in said newspaper in the issues dated:

09/29/2021

Affiant further says that The Flagler/Palm Coast News-Tribune is a newspaper published in said Flagler County, Florida, and that the said newspaper has heretofore been continuously published in said Flagler County, Florida each Wednesday and has been entered as second-class mail matter at the post office in said Flagler Beach, in said Flagler County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.
Subscribed and sworn to before on 09/29/2021

Denise Roberts
Legal Clerk

Amy Kokott
Notary, State of WI, County of Brown

6/22/2025
My commision expires

| | | |
|---|---|---|
| Publication Cost: | $32.60 | |
| Order No: | 6327183 | # of Copies: |
| Customer No: | 464679 | 1 |
| PO #: | | |

THIS IS NOT AN INVOICE!

*Please do not use this form for payment remittance.*

AMY KOKOTT
Notary Public
State of Wisconsin

NOTICE OF MEETINGS
GARDENS AT HAMMOCK BEACH
COMMUNITY DEVELOPMENT
DISTRICT
Fiscal Year 2022

As required by Chapter 190 Florida Statutes, notice is being given that the Board of Supervisors of the Gardens at Hammock Beach Community Development District does not meet on a regular basis but will separately publish notice of meetings at least seven days prior to each Board meeting to include the date, time and location of said meetings. Meetings may be continued to a date, time, and place to be specified on the record at the meeting.

There may be occasions when one or more Supervisors will participate by telephone. Please note that due to the ongoing nature of the COVID-19 public health emergency, it may be necessary to hold the above referenced meetings utilizing communications media technology in order to protect the health and safety of the public or held at an alternative physical location other than the location indicated above. To that end, anyone wishing to participate in such meetings should contact the District Manager's Office prior to each meeting to confirm the applicable meeting access and/or location information. Additionally, interested parties may refer to the District's website for the latest information: www.gardensathammockbeachcdd.com

Any person requiring special accommodations at a meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

George S. Flint
Governmental Management Services – Central Florida, LLC
District Manager
6327183

**GMS-Central Florida, LLC**
1001 Bradford Way
Kingston, TN 37763

# Invoice

**Invoice #:** 95
**Invoice Date:** 11/1/21
**Due Date:** 11/1/21
**Case:**
**P.O. Number:**

**Bill To:**

Gardens at Hammock Beach CDD
219 E. Livingston St.
Orlando, FL 32801

RECEIVED

3

| Description | | Hours/Qty | Rate | Amount |
|---|---|---|---|---|
| Management Fees - November 2021 | 31-513-34 | | 1,458.33 | 1,458.33 |
| Website Administration - November 2021 | 342 | | 33.33 | 33.33 |
| Information Technology - November 2021 | 351 | | 50.00 | 50.00 |
| Dissemination Agent Services - November 2021 | 313 | | 291.67 | 291.67 |
| Office Supplies | 510 | | 0.03 | 0.03 |
| Postage | 420 | | 0.15 | 0.15 |

| | |
|---|---|
| **Total** | $1,833.51 |
| **Payments/Credits** | $0.00 |
| **Balance Due** | $1,833.51 |

# Gardens At Hammock Beach

**Community Development District**

**Funding Request FY22 - #3**
**December 15, 2021**

| | Payee | | General Fund FY2022 |
|---|---|---|---|
| 1 | **Governmental Management Services-CF, LLC** | | |
| | Inv# 96 - Management Fees - Dec 2021 | $ | 959.44 |
| | | **$** | **959.44** |
| | **Total:** | **$** | **959.44** |

Please make check payable to:

**Gardens at Hammock Beach CDD**
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

# Gardens At Hammock Beach

**Community Development District**

**Funding Request FY22 - #4**
**January 13, 2022**

| | Payee | General Fund FY2022 |
|---|---|---|
| 1 | **Governmental Management Services-CF, LLC**<br>Inv# 97 - Management Fees - Jan 2022 | $ 1,541.66 |
| | | **$ 1,541.66** |
| | **Total:** | **$ 1,541.66** |

Please make check payable to:

**Gardens at Hammock Beach CDD**
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

**GMS-Central Florida, LLC**
1001 Bradford Way
Kingston, TN 37763

# Invoice

**Invoice #:** 97
**Invoice Date:** 1/1/22
**Due Date:** 1/1/22
**Case:**
**P.O. Number:**

**Bill To:**

Gardens at Hammock Beach CDD
219 E. Livingston St.
Orlando, FL 32801

RECEIVED
JAN 13 2022

3

| Description | | Hours/Qty | Rate | Amount |
|---|---|---|---|---|
| Management Fees - January 2022 | 31-513-34 | | 1,458.33 | 1,458.33 |
| Website Administration - January 2022 | 342 | | 33.33 | 33.33 |
| Information Technology - January 2022 | 351 | | 50.00 | 50.00 |

| | |
|---|---|
| **Total** | $1,541.66 |
| **Payments/Credits** | $0.00 |
| **Balance Due** | $1,541.66 |

# Gardens At Hammock Beach

**Community Development District**

**Funding Request FY22 - #5**
**February 14, 2022**

| | Payee | | General Fund FY2022 |
|---|---|---|---|
| 1 | **Governmental Management Services-CF, LLC** | | |
| | Inv# 98 - Management Fees - Feb 2022 | $ | 1,541.82 |
| 2 | **Grau and Associates** | | |
| | Inv# 21877 - Audit FYE 09/30/2021 | $ | 3,200.00 |
| | | **$** | **4,741.82** |
| | **Total:** | **$** | **4,741.82** |

Please make check payable to:

**Gardens at Hammock Beach CDD**
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

**GMS-Central Florida, LLC**
1001 Bradford Way
Kingston, TN 37763

# Invoice

**Invoice #:** 98
**Invoice Date:** 2/1/22
**Due Date:** 2/1/22
**Case:**
**P.O. Number:**

**Bill To:**

Gardens at Hammock Beach CDD
219 E. Livingston St.
Orlando, FL 32801

3

| Description | | Hours/Qty | Rate | Amount |
|---|---|---|---|---|
| Management Fees - February 2022 | 31.513.34 | | 1,458.33 | 1,458.33 |
| Website Administration - February 2022 | 342 | | 33.33 | 33.33 |
| Information Technology - February 2022 | 351 | | 50.00 | 50.00 |
| Postage | 42 | | 0.16 | 0.16 |

| | |
|---|---|
| **Total** | $1,541.82 |
| **Payments/Credits** | $0.00 |
| **Balance Due** | $1,541.82 |

# Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

**Phone: 561-994-9299** **Fax: 561-994-5823**

*Gardens at Hammock Beach Community Development District*
*6200 Lee Vista Blvd Suite 300*
*Orlando, FL 32822*

*Invoice No.* *21877*
*Date* *02/01/2022*

13
31-513-322

| SERVICE | | AMOUNT |
|---|---|---|
| Audit FYE 09/30/2021 | | $ 3,200.00 |
| | Current Amount Due | $ 3,200.00 |

RECEIVED
FEB 03 2022

| 0 - 30 | 31- 60 | 61 - 90 | 91 - 120 | Over 120 | Balance |
|---|---|---|---|---|---|
| 3,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,200.00 |

Payment due upon receipt.

# Gardens At Hammock Beach

**Community Development District**

**Funding Request FY22 - #6**
**March 11, 2022**

| | Payee | General Fund FY2022 |
|---|---|---|
| 1 | **Governmental Management Services-CF, LLC** | |
| | Inv# 99 - Management Fees - March 2022 | $ 1,541.66 |
| | | **$ 1,541.66** |
| | **Total:** | **$ 1,541.66** |

Please make check payable to:

**Gardens at Hammock Beach CDD**
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

**GMS-Central Florida, LLC**
1001 Bradford Way
Kingston, TN 37763

# Invoice

**Invoice #:** 99
**Invoice Date:** 3/1/22
**Due Date:** 3/1/22
**Case:**
**P.O. Number:**

**Bill To:**

Gardens at Hammock Beach CDD
219 E. Livingston St.
Orlando, FL 32801

3

| Description | Hours/Qty | Rate | Amount |
|---|---|---|---|
| Management Fees - March 2022 31.513.34 | | 1,458.33 | 1,458.33 |
| Website Administration - March 2022 342 | | 33.33 | 33.33 |
| Information Technology - March 2022 351 | | 50.00 | 50.00 |

| | |
|---|---|
| **Total** | $1,541.66 |
| **Payments/Credits** | $0.00 |
| **Balance Due** | $1,541.66 |

# Gardens At Hammock Beach

**Community Development District**

**Funding Request FY22 - #7**
**April 20, 2022**

| | Payee | General Fund FY2022 |
|---|---|---|
| 1 | **Governmental Management Services-CF, LLC** | |
| | Inv# 100 - Management Fees - April 2022 | $ 1,542.22 |
| | | **$ 1,542.22** |
| | **Total:** | **$ 1,542.22** |

Please make check payable to:

**Gardens at Hammock Beach CDD**
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

**GMS-Central Florida, LLC**
1001 Bradford Way
Kingston, TN 37763

# Invoice

**Invoice #:** 100
**Invoice Date:** 4/1/22
**Due Date:** 4/1/22
**Case:**
**P.O. Number:**

**Bill To:**

Gardens at Hammock Beach CDD
219 E. Livingston St.
Orlando, FL 32801

3

| Description | | Hours/Qty | Rate | Amount |
|---|---|---|---|---|
| Management Fees - April 2022 | 31.513.34 | | 1,458.33 | 1,458.33 |
| Website Administration - April 2022 | 342 | | 33.33 | 33.33 |
| Information Technology - April 2022 | 351 | | 50.00 | 50.00 |
| Office Supplies | 510 | | 0.03 | 0.03 |
| Postage | 420 | | 0.53 | 0.53 |

| | |
|---|---|
| **Total** | $1,542.22 |
| **Payments/Credits** | $0.00 |
| **Balance Due** | $1,542.22 |

# SECTION VII

# SECTION C

# SECTION 1

# *Gardens at Hammock Beach*

## *Community Development District*

## *Unaudited Financial Reporting*

*April 30, 2022*

# Table of Contents

# Gardens at Hammock Beach

## Community Development District

### Combined Balance Sheet

### April 30, 2022

| | | *General Fund* |
|---|---|---|
| **Assets:** | | |
| Cash: | | |
| Operating Account | $ | 546 |
| Due From Developer | $ | 1,542 |
| **Total Assets** | **$** | **2,088** |
| **Liabilities:** | | |
| Accounts Payable | $ | 1,542 |
| **Total Liabilities** | **$** | **1,542** |
| **Fund Balances:** | | |
| Unassigned | $ | 546 |
| **Total Fund Balances** | **$** | **546** |
| Total Liabilities & Fund Balance | $ | 2,088 |

# Gardens at Hammock Beach

## Community Development District

### General Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2022

| | Adopted Budget | Prorated Budget Thru 04/30/22 | Actual Thru 04/30/22 | Variance |
|---|---|---|---|---|
| **Revenues** | | | | |
| Developer Contributions | $ 77,251 | $ 19,480 | $ 19,480 | $ - |
| **Total Revenues** | **$ 77,251** | **$ 19,480** | **$ 19,480** | **$ -** |
| **Expenditures:** | | | | |
| ***General & Administrative:*** | | | | |
| Supervisor Fees | $ 7,200 | $ 4,200 | $ - | $ 4,200 |
| FICA Expense | $ 551 | $ 321 | $ - | $ 321 |
| Engineering | $ 5,000 | $ 2,917 | $ - | $ 2,917 |
| Attorney | $ 5,000 | $ 2,917 | $ - | $ 2,917 |
| Dissemination | $ 3,500 | $ - | $ - | $ - |
| Arbitrage | $ 450 | $ - | $ - | $ - |
| Trustee Fees | $ 4,050 | $ - | $ - | $ - |
| Annual Audit | $ 3,000 | $ 3,200 | $ 3,200 | $ - |
| Management Fees | $ 35,000 | $ 20,417 | $ 10,208 | $ 10,208 |
| Information Technology | $ 600 | $ 350 | $ 350 | $ - |
| Website Maintenance | $ 400 | $ 233 | $ 233 | $ 0 |
| Telephone | $ 100 | $ 58 | $ - | $ 58 |
| Postage | $ 750 | $ 438 | $ 28 | $ 409 |
| Insurance | $ 5,500 | $ 5,175 | $ 5,175 | $ - |
| Printing & Binding | $ 500 | $ 292 | $ - | $ 292 |
| Legal Advertising | $ 5,000 | $ 2,917 | $ - | $ 2,917 |
| Other Current Charges | $ 350 | $ 204 | $ 388 | $ (184) |
| Office Supplies | $ 125 | $ 73 | $ 0 | $ 73 |
| Dues, Licenses & Subscriptions | $ 175 | $ 175 | $ 175 | $ - |
| **Total Expenditures** | **$ 77,251** | **$ 43,886** | **$ 19,759** | **$ 24,127** |
| **Excess (Deficiency) of Revenues over Expenditures** | $ 0 | | $ (278) | |
| **Fund Balance - Beginning** | $ - | | $ 824 | |
| **Fund Balance - Ending** | $ 0 | | $ 546 | |

# Gardens at Hammock Beach

## Community Development District

### Month to Month

| | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | | | | | |
| Developer Contributions | $ 7,320 | $ 1,834 | $ 959 | $ 1,542 | $ 4,742 | $ 1,542 | $ 1,542 | $ - | $ - | $ - | $ - | $ - | $ 19,480 |
| **Total Revenues** | **$ 7,320** | **$ 1,834** | **$ 959** | **$ 1,542** | **$ 4,742** | **$ 1,542** | **$ 1,542** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 19,480** |
| **Expenditures:** | | | | | | | | | | | | | |
| ***General & Administrative:*** | | | | | | | | | | | | | |
| Supervisor Fees | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| FICA Expense | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Engineering | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Attorney | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Dissemination | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Arbitrage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Trustee Fees | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Annual Audit | $ - | $ - | $ - | $ - | $ 3,200 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,200 |
| Management Fees | $ 1,458 | $ 1,458 | $ 1,458 | $ 1,458 | $ 1,458 | $ 1,458 | $ 1,458 | $ - | $ - | $ - | $ - | $ - | $ 10,208 |
| Information Technology | $ 50 | $ 50 | $ 50 | $ 50 | $ 50 | $ 50 | $ 50 | $ - | $ - | $ - | $ - | $ - | $ 350 |
| Website Maintenance | $ 33 | $ 33 | $ 33 | $ 33 | $ 33 | $ 33 | $ 33 | $ - | $ - | $ - | $ - | $ - | $ 233 |
| Telephone | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Postage | $ 27 | $ 0 | $ 1 | $ - | $ 0 | $ - | $ 1 | $ - | $ - | $ - | $ - | $ - | $ 28 |
| Insurance | $ 5,175 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,175 |
| Printing & Binding | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Legal Advertising | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Other Current Charges | $ 145 | $ 45 | $ 38 | $ 53 | $ 38 | $ 30 | $ 38 | $ - | $ - | $ - | $ - | $ - | $ 388 |
| Office Supplies | $ 0 | $ 0 | $ 0 | $ - | $ - | $ - | $ 0 | $ - | $ - | $ - | $ - | $ - | $ 0 |
| Dues, Licenses & Subscriptions | $ 175 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 175 |
| **Total Expenditures** | **$ 7,064** | **$ 1,587** | **$ 1,581** | **$ 1,595** | **$ 4,780** | **$ 1,572** | **$ 1,580** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 19,759** |
| **Excess (Deficiency) of Revenues over Expenditures** | $ 256 | $ 246 | $ (622) | $ (53) | $ (38) | $ (30) | $ (38) | $ - | $ - | $ - | $ - | $ - | $ (278) |

# Gardens at Hammock Beach

## Community Development District

### Developer Contributions/Due from Developer FY2022

| Funding Request # | Date Prepared | Date Payment Received | Check Amount | Total Funding Request | General Fund Portion (21) | General Fund Portion (22) | Over and (short) Balance Due |
|---|---|---|---|---|---|---|---|
| FY 2021 | | | | | | | |
| 10 | 9/14/21 | 10/13/21 | $ 7,888.79 | $ 7,888.79 | $ 2,713.79 | $ 5,175.00 | $ - |
| FY2022 | | | | | | | |
| 1 | 10/27/21 | 11/9/21 | $ 2,145.11 | $ 2,145.11 | $ - | $ 2,145.11 | $ - |
| 2 | 11/16/21 | 11/30/21 | $ 1,866.11 | $ 1,866.11 | $ 32.60 | $ 1,833.51 | $ - |
| 3 | 12/15/21 | 12/27/21 | $ 959.44 | $ 959.44 | $ - | $ 959.44 | $ - |
| 4 | 1/13/22 | 2/1/22 | $ 1,541.66 | $ 1,541.66 | $ - | $ 1,541.66 | $ - |
| 5 | 2/14/22 | 3/3/22 | $ 4,741.82 | $ 4,741.82 | $ - | $ 4,741.82 | $ - |
| 6 | 3/11/22 | 4/7/22 | $ 1,541.66 | $ 1,541.66 | $ - | $ 1,541.66 | $ - |
| 7 | 4/20/22 | | $ - | $ 1,542.22 | $ - | $ 1,542.22 | $ 1,542.22 |
| **Due from Developer** | | | **$ 20,684.59** | **$ 22,226.81** | **$ 2,746.39** | **$ 19,480.42** | **$ 1,542.22** |

**Total Developer Contributions FY22** **$ 19,480.42**

# SECTION 2

**Kaiti Lenhart** ★ FLAGLER COUNTY SUPERVISOR OF ELECTIONS

1769 E. Moody Boulevard, Building 2, Suite 101 ★ PO Box 901 ★ Bunnell, Florida 32110-0901
Phone (386) 313-4170 ★ Fax (386) 313-4171 ★ www.FlaglerElections.com

RECEIVED
APR 22 2022
BY:

April 19, 2022

Cari Urrutic
Gardens at the Hammock Beach CDD
219 East Livingston St
Orlando, Florida 32801

**RE: CDD Registered Voters**

Dear Cari Urrutic:

Per your request, in accordance with the requirements of Chapter 190(3)(a)(d), the total number of registered voters for the Gardens at the Hammock Beach Community Development District as of April 15, 2022 is **0**

If you have any questions or require any further assistance, please contact this office.

Thank you,

*Kaiti Lenhart*
Supervisor of Elections