

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
January 31, 2021



Meritus Districts
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Hammock Bay Community Development District

Balance Sheet

As of 1/31/2021

(In Whole Numbers)

	General Fund	Debt Service Fund Series 2016	General Fixed Assets Account Group	General Long-Term Debt Account Group	Total
Assets					
Cash-Operating Account TMB	39,339	0	0	0	39,339
Accounts Receivable - Other	0	0	0	0	0
Due From General Fund	0	0	0	0	0
Due From Debt Service Fund	0	0	0	0	0
Investments--Revenue--Series 2016 #9000	0	389,482	0	0	389,482
Investments--Interest--Series 2016 #9001	0	0	0	0	0
Investments--Sinking--Series 2016 #9002	0	0	0	0	0
Investments--Prepayment--Series 2016 #9004	0	7,531	0	0	7,531
Investments--Reserve--Series 2016 #9003	0	25,000	0	0	25,000
Prepaid Items	0	0	0	0	0
Prepaid Prof Liab Insurance	0	0	0	0	0
Prepaid GL Insurance	0	0	0	0	0
Prepaid Trustee Fees	0	0	0	0	0
Improvements Other Than Buildings	0	0	14,553,296	0	14,553,296
Amount Available-Debt Service	0	0	0	276,671	276,671
Amount To Be Provided-Debt Service	0	0	0	2,193,329	2,193,329
Other	0	0	0	0	0
Total Assets	39,339	422,013	14,553,296	2,470,000	17,484,647
Liabilities					
Accounts Payable	0	0	0	0	0
Due To General Fund	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0
Revenue Bonds Payable --- Series 2004 A	0	0	0	0	0
Revenue Bonds Payable --- Series 2016	0	0	0	2,470,000	2,470,000
Other	0	0	0	0	0
Total Liabilities	0	0	0	2,470,000	2,470,000
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	264,762	0	0	264,762
Fund Balance-Unreserved	12,719	0	0	0	12,719
Investment In General Fixed Assets	0	0	14,553,296	0	14,553,296
Other	26,620	157,251	0	0	183,871
Total Fund Equity & Other Credits	39,339	422,013	14,553,296	0	15,014,647
Total Liabilities & Fund Equity	39,339	422,013	14,553,296	2,470,000	17,484,647

Hammock Bay Community Development District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

001 - General Fund
From 10/1/2020 Through 1/31/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Tax Roll	43,143	41,984	(1,159)	(3)%
Total Revenues	43,143	41,984	(1,159)	(3)%
Expenditures				
Legislative				
Supervisor Fees	1,600	0	1,600	100 %
Financial & Administrative				
District Engineer	500	0	500	100 %
Trustees Fees	3,800	0	3,800	100 %
Management & Accounting Services	34,790	11,597	23,193	67 %
Auditing Services	6,600	0	6,600	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	150	12	138	92 %
Professional Liability Insurance	1,800	2,732	(932)	(52)%
Legal Advertising	250	0	250	100 %
Bank Fees	200	15	185	93 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	833	(583)	(233)%
Legal Counsel				
District Counsel	1,500	0	1,500	100 %
Other Physical Environment				
General Liability Insurance	750	0	750	100 %
Total Expenditures	53,015	15,364	37,651	71 %
Other Financing Sources				
Interfund Transfer	3,800	0	(3,800)	(100)%
Reserves	6,072	0	(6,072)	(100)%
Total Other Financing Sources	9,872	0	(9,872)	(100)%
Excess Revenues Over (Under) Expenditures	0	26,620	26,620	0 %
Fund Balance, Beginning of Period	0	(24,116)	(24,116)	0 %
Fund Balance, End of Period	0	2,504	2,504	0 %

Hammock Bay Community Development District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

201 - Debt Service Fund Series 2016

From 10/1/2020 Through 1/31/2021

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Debt Service Assmts-Tax Roll	210,190	215,883	5,693	3 %
Debt Service Prepayments	0	7,531	7,531	0 %
Interest Earnings				
Interest Earnings	0	5	5	0 %
Total Revenues	<u>210,190</u>	<u>223,419</u>	<u>13,229</u>	<u>6 %</u>
Expenditures				
Debt Service Payments				
Interest Payments	80,191	41,168	39,024	49 %
Principal Payments	130,000	25,000	105,000	81 %
Total Expenditures	<u>210,191</u>	<u>66,168</u>	<u>144,024</u>	<u>69 %</u>
Excess Revenues Over (Under) Expenditures	(1)	157,251	157,252	(15,725,216)%
Fund Balance, Beginning of Period	0	31,211	31,211	0 %
Fund Balance, End of Period	<u>(1)</u>	<u>188,462</u>	<u>188,463</u>	<u>(18,846,303)%</u>

Hammock Bay Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB
Reconciliation ID: 01/31/2021
Reconciliation Date: 1/31/2021
Status: Locked

Bank Balance	43,537.15
Less Outstanding Checks/Vouchers	4,198.34
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	39,338.81
Balance Per Books	<u>39,338.81</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 01/31/2021

Reconciliation Date: 1/31/2021

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1130	1/29/2021	Series 2016 FY21 Tax Dist ID 5	4,198.34	Hammock Bay CDD
Outstanding Checks/Vouchers			4,198.34	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 01/31/2021

Reconciliation Date: 1/31/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1125	12/11/2020	Series 2016 FY21 Tax Dist ID 3	188,498.72	Hammock Bay CDD
1127	12/31/2020	Series 2016 FY21 Tax Dist ID 4	854.28	Hammock Bay CDD
1126	1/4/2021	System Generated Check/Voucher	2,920.60	Meritus Districts
1128	1/7/2021	System Generated Check/Voucher	462.50	Hopping Green & Sams, P.A.
Cleared Checks/Vouchers			<u>192,736.10</u>	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB
Reconciliation ID: 01/31/2021
Reconciliation Date: 1/31/2021
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR273	1/29/2021	Tax Distribution - 01.29.21	<u>5,013.54</u>	
Cleared Deposits			<u>5,013.54</u>	