

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
October 31, 2021



Meritus Districts  
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# Hammock Bay Community Development District

Balance Sheet  
As of 10/31/2021  
(In Whole Numbers)

	General Fund	Debt Service Fund Series 2016	General Fixed Assets Account Group	General Long-Term Debt Account Group	Total
<b>Assets</b>					
Cash-Operating Account TMB	2,093	0	0	0	2,093
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	222,910	0	0	222,910
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	22,848	0	0	22,848
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	2,053,329	2,053,329
Other	0	0	0	0	0
<b>Total Assets</b>	<u>2,093</u>	<u>270,758</u>	<u>14,553,296</u>	<u>2,330,000</u>	<u>17,156,146</u>
<b>Liabilities</b>					
Accounts Payable	11,530	0	0	0	11,530
Due To General Fund	0	0	0	0	0
Due To Debt Service Fund	1,735	0	0	0	1,735
Revenue Bonds Payable --- Series 2004 A	0	0	0	0	0
Revenue Bonds Payable --- Series 2016	0	0	0	2,330,000	2,330,000
Other	0	0	0	0	0
<b>Total Liabilities</b>	<u>13,266</u>	<u>0</u>	<u>0</u>	<u>2,330,000</u>	<u>2,343,266</u>
<b>Fund Equity &amp; Other Credits</b>					
Fund Balance-All Other Reserves	0	269,021	0	0	269,021
Fund Balance-Unreserved	(7,483)	0	0	0	(7,483)
Investment In General Fixed Assets	0	0	14,553,296	0	14,553,296
Other	(3,690)	1,737	0	0	(1,954)
<b>Total Fund Equity &amp; Other Credits</b>	<u>(11,173)</u>	<u>270,758</u>	<u>14,553,296</u>	<u>0</u>	<u>14,812,880</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>2,093</u>	<u>270,758</u>	<u>14,553,296</u>	<u>2,330,000</u>	<u>17,156,146</u>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund

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

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Tax Roll	57,815	337	(57,478)	(99)%
Total Revenues	<u>57,815</u>	<u>337</u>	<u>(57,478)</u>	<u>(99)%</u>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	1,600	0	1,600	100 %
Financial & Administrative				
District Engineer	3,000	0	3,000	100 %
Trustees Fees	3,800	0	3,800	100 %
Management & Accounting Services	34,790	2,899	31,891	92 %
Auditing Services	6,950	0	6,950	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	150	182	(32)	(22)%
Professional Liability Insurance	2,000	0	2,000	100 %
Legal Advertising	250	0	250	100 %
Bank Fees	200	0	200	100 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	771	(521)	(208)%
ADA Website Compliance	1,500	0	1,500	100 %
Legal Counsel				
District Counsel	1,500	0	1,500	100 %
Other Physical Environment				
General Liability Insurance	1,000	0	1,000	100 %
Total Expenditures	<u>57,815</u>	<u>4,027</u>	<u>53,788</u>	<u>93 %</u>
Excess Revenues Over (Under) Expenditures	<u>0</u>	<u>(3,690)</u>	<u>(3,690)</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	(7,483)	(7,483)	0 %
Fund Balance, End of Period	<u>0</u>	<u>(11,173)</u>	<u>(11,173)</u>	<u>0 %</u>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

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

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>Total Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
Revenues				
Special Assessments - Capital Improvements				
Debt Service Assmts-Tax Roll	210,818	1,735	(209,083)	(99)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>1</u>	<u>1</u>	<u>0 %</u>
Total Revenues	<u>210,818</u>	<u>1,737</u>	<u>(209,081)</u>	<u>(99)%</u>
Expenditures				
Debt Service Payments				
Interest Payments	75,818	0	75,818	100 %
Principal Payments	<u>135,000</u>	<u>0</u>	<u>135,000</u>	<u>100 %</u>
Total Expenditures	<u>210,818</u>	<u>0</u>	<u>210,818</u>	<u>100 %</u>
Excess Revenues Over (Under) Expenditures	<u>0</u>	<u>1,737</u>	<u>1,737</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	269,021	269,021	0 %
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>270,758</u></u>	<u><u>270,758</u></u>	<u><u>0 %</u></u>

**Hammock Bay Community Development District  
Reconcile Cash Accounts**

**Summary**

**Cash Account: 10102 Cash-Operating Account TMB**

**Reconciliation ID: 10/31/2021**

**Reconciliation Date: 10/31/2021**

**Status: Locked**

Bank Balance	2,092.51
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	2,092.51
Balance Per Books	<u>2,092.51</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: 10/31/2021**

**Reconciliation Date: 10/31/2021**

**Status: Locked**

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1158	10/1/2021	System Generated Check/Voucher	1,552.00	Auto-Owners Insurance
1159	10/1/2021	System Generated Check/Voucher	747.40	CA Florida Holdings, LLC
Cleared Checks/Vouchers			2,299.40	

**Hammock Bay Community Development District  
Reconcile Cash Accounts**

**Detail**

**Cash Account: 10102 Cash-Operating Account TMB**

**Reconciliation ID: 10/31/2021**

**Reconciliation Date: 10/31/2021**

**Status: Locked**

**Cleared Deposits**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR292	10/29/2021	Tax Distribution - 10.29.21	<u>2,072.39</u>	
Cleared Deposits			<u>2,072.39</u>	