

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
January 31, 2022



Meritus Districts  
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# Hammock Bay Community Development District

Balance Sheet  
As of 1/31/2022  
(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	80,871	0	0	0	80,871
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	393,131	0	0	393,131
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	9,589	0	0	9,589
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	2,033,329	2,033,329
Other	0	0	0	0	0
<b>Total Assets</b>	<u>80,871</u>	<u>427,720</u>	<u>14,553,296</u>	<u>2,310,000</u>	<u>17,371,887</u>
<b>Liabilities</b>					
Accounts Payable	2,920	0	0	0	2,920
Due To General Fund	0	0	0	0	0
Due To Debt Service Fund	43,997	0	0	0	43,997
Revenue Bonds Payable --- Series 2004 A	0	0	0	0	0
Revenue Bonds Payable --- Series 2016	0	0	0	2,310,000	2,310,000
Other	0	0	0	0	0
<b>Total Liabilities</b>	<u>46,917</u>	<u>0</u>	<u>0</u>	<u>2,310,000</u>	<u>2,356,917</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	41,437	158,699	0	0	200,136
<b>Total Fund Equity &amp; Other Credits</b>	<u>33,954</u>	<u>427,720</u>	<u>14,553,296</u>	<u>0</u>	<u>15,014,970</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>80,871</u>	<u>427,720</u>	<u>14,553,296</u>	<u>2,310,000</u>	<u>17,371,887</u>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund  
From 10/1/2021 Through 1/31/2022  
(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	56,071	(1,744)	(3)%
Interest Earnings				
Interest Earnings	0	21	21	0 %
<b>Total Revenues</b>	<u>57,815</u>	<u>56,093</u>	<u>(1,722)</u>	<u>(3)%</u>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	1,600	0	1,600	100 %
Financial & Administrative				
District Engineer	3,000	2,899	101	3 %
Trustees Fees	3,800	500	3,300	87 %
Management & Accounting Services	34,790	8,698	26,092	76 %
Auditing Services	6,950	1,150	5,800	83 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	150	186	(36)	(24)%
Professional Liability Insurance	2,000	1,838	162	8 %
Legal Advertising	250	15	235	94 %
Bank Fees	200	0	200	100 %
Dues, Licenses & Fees	175	375	(200)	(114)%
Website Administration	250	833	(583)	(233)%
ADA Website Compliance	1,500	0	1,500	100 %
Legal Counsel				
District Counsel	1,500	0	1,500	100 %
Other Physical Environment				
General Liability Insurance	1,000	(1,838)	2,838	284 %
<b>Total Expenditures</b>	<u>57,815</u>	<u>14,656</u>	<u>43,159</u>	<u>75 %</u>
<b>Excess Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>41,437</u>	<u>41,437</u>	<u>0 %</u>
<b>Fund Balance, Beginning of Period</b>	0	(7,483)	(7,483)	0 %
<b>Fund Balance, End of Period</b>	<u>0</u>	<u>33,954</u>	<u>33,954</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 1/31/2022

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
Debt Service Assmts-Tax Roll	210,818	210,396	(422)	(0)%
Debt Service Prepayments	0	6,741	6,741	0 %
Interest Earnings				
Interest Earnings	0	7	7	0 %
<b>Total Revenues</b>	<u>210,818</u>	<u>217,144</u>	<u>6,326</u>	<u>3 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payments	75,818	38,445	37,373	49 %
Principal Payments	135,000	20,000	115,000	85 %
<b>Total Expenditures</b>	<u>210,818</u>	<u>58,445</u>	<u>152,373</u>	<u>72 %</u>
<b>Excess Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>158,699</u>	<u>158,699</u>	<u>0 %</u>
<b>Fund Balance, Beginning of Period</b>	0	269,021	269,021	0 %
<b>Fund Balance, End of Period</b>	<u>0</u>	<u>427,720</u>	<u>427,720</u>	<u>0 %</u>

Hammock Bay Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 01/31/2022

Reconciliation Date: 1/31/2022

Status: Locked

Bank Balance	84,310.54
Less Outstanding Checks/Vouchers	3,439.61
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	80,870.93
Balance Per Books	<u>80,870.93</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: 01/31/2022  
Reconciliation Date: 1/31/2022  
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1182	1/20/2022	Series 2016 FY22 Tax Dist ID 4	3,439.61	Hammock Bay CDD
Outstanding Checks/Vouchers			3,439.61	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 01/31/2022

Reconciliation Date: 1/31/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1167	11/22/2021	System Generated Check/Voucher	200.00	Norman Kaiser
1180	12/30/2021	Series 2016 FY22 Tax Dist ID 4	3,360.69	Hammock Bay CDD
1180	12/30/2021	Series 2016 FY22 Tax Dist ID 4	(3,360.69)	Hammock Bay CDD
1179	1/6/2022	System Generated Check/Voucher	500.00	US Bank
Cleared Checks/Vouchers			<u>700.00</u>	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 01/31/2022

Reconciliation Date: 1/31/2022

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR	1/27/2022	Tax Distribution Interest 1.27.2022	21.43	
CR314	1/31/2022	Tax Distribution 1.31.2022	<u>3,567.56</u>	
Cleared Deposits			3,588.99	
			<u><u>3,588.99</u></u>	