

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
February 28, 2022



Meritus Districts
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Hammock Bay Community Development District

Balance Sheet
As of 2/28/2022
(In Whole Numbers)

	General Fund	Debt Service Fund Series 2016	General Fixed Assets Account Group	General Long-Term Debt Account Group	Total
Assets					
Cash-Operating Account TMB	31,450	0	0	0	31,450
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	394,750	0	0	394,750
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
Total Assets	31,450	429,340	14,553,296	2,310,000	17,324,085
Liabilities					
Accounts Payable	1,300	0	0	0	1,300
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	2,310,000	2,310,000
Other	0	0	0	0	0
Total Liabilities	1,300	0	0	2,310,000	2,311,300
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	270,757	0	0	270,757
Fund Balance-Unreserved	(2,499)	0	0	0	(2,499)
Investment In General Fixed Assets	0	0	14,553,296	0	14,553,296
Other	32,649	158,583	0	0	191,231
Total Fund Equity & Other Credits	30,150	429,340	14,553,296	0	15,012,785
Total Liabilities & Fund Equity	31,450	429,340	14,553,296	2,310,000	17,324,085

Hammock Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2021 Through 2/28/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Tax Roll	57,815	56,167	(1,648)	(3)%
Interest Earnings				
Interest Earnings	0	21	21	0 %
Total Revenues	<u>57,815</u>	<u>56,188</u>	<u>(1,627)</u>	<u>(3)%</u>
Expenditures				
Legislative				
Supervisor Fees	1,600	0	1,600	100 %
Financial & Administrative				
District Engineer	3,000	2,899	101	3 %
Trustees Fees	3,800	1,757	2,043	54 %
Management & Accounting Services	34,790	11,597	23,193	67 %
Auditing Services	6,950	2,450	4,500	65 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	150	202	(52)	(35)%
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	854	(604)	(242)%
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	1,552	(552)	(55)%
Total Expenditures	<u>57,815</u>	<u>23,539</u>	<u>34,276</u>	<u>59 %</u>
Excess Revenues Over (Under) Expenditures	<u>0</u>	<u>32,649</u>	<u>32,649</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	(2,499)	(2,499)	0 %
Fund Balance, End of Period	<u>0</u>	<u>30,150</u>	<u>30,150</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 2/28/2022

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Debt Service Assmts-Tax Roll	210,818	210,278	(540)	(0)%
Debt Service Prepayments	0	6,741	6,741	0 %
Interest Earnings				
Interest Earnings	0	9	9	0 %
Total Revenues	<u>210,818</u>	<u>217,028</u>	<u>6,210</u>	<u>3 %</u>
Expenditures				
Debt Service Payments				
Interest Payments	75,818	38,445	37,373	49 %
Principal Payments	135,000	20,000	115,000	85 %
Total Expenditures	<u>210,818</u>	<u>58,445</u>	<u>152,373</u>	<u>72 %</u>
Excess Revenues Over (Under) Expenditures	<u>0</u>	<u>158,583</u>	<u>158,583</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	270,757	270,757	0 %
Fund Balance, End of Period	<u>0</u>	<u>429,340</u>	<u>429,340</u>	<u>0 %</u>

Hammock Bay Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 02/28/2022

Reconciliation Date: 2/28/2022

Status: Locked

Bank Balance	80,000.29
Less Outstanding Checks/Vouchers	48,550.43
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	31,449.86
Balance Per Books	<u>31,449.86</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: 02/28/2022

Reconciliation Date: 2/28/2022

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1185	12/17/2021	Series 2016 FY22 Tax Dist ID 3	41,181.22	Hammock Bay CDD
1183	1/31/2022	Series 2016 FY22 Tax Dist ID	2,815.52	Hammock Bay CDD
1184	2/24/2022	System Generated Check/Voucher	2,936.34	Meritus Districts
1186	2/28/2022	Series 2016 FY22 Tax Dist ID 6	1,617.35	Hammock Bay CDD
Outstanding Checks/Vouchers			<u>48,550.43</u>	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 02/28/2022

Reconciliation Date: 2/28/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1182	1/20/2022	Series 2016 FY22 Tax Dist ID 4	3,439.61	Hammock Bay CDD
1181	2/3/2022	System Generated Check/Voucher	2,920.00	Meritus Districts
Cleared Checks/Vouchers			6,359.61	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB
Reconciliation ID: 02/28/2022
Reconciliation Date: 2/28/2022
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
Cr316	2/28/2022	February Tax Distribution 2.28.2022	2,049.36	
Cleared Deposits			2,049.36	