

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
March 31, 2022



Meritus Districts  
2005 Pan Am Circle ~ Suite 300 ~ Tampa, FL 33607-1775  
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# Hammock Bay Community Development District

Balance Sheet  
As of 3/31/2022  
(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	27,649	0	0	0	27,649
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	396,325	0	0	396,325
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	9,590	0	0	9,590
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>27,649</u>	<u>430,915</u>	<u>14,553,296</u>	<u>2,310,000</u>	<u>17,321,859</u>
<b>Liabilities</b>					
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	2,310,000	2,310,000
Other	0	0	0	0	0
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,310,000</u>	<u>2,310,000</u>
<b>Fund Equity &amp; Other Credits</b>					
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	30,148	160,158	0	0	190,306
<b>Total Fund Equity &amp; Other Credits</b>	<u>27,649</u>	<u>430,915</u>	<u>14,553,296</u>	<u>0</u>	<u>15,011,859</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u><u>27,649</u></u>	<u><u>430,915</u></u>	<u><u>14,553,296</u></u>	<u><u>2,310,000</u></u>	<u><u>17,321,859</u></u>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund  
From 10/1/2021 Through 3/31/2022  
(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	56,587	(1,228)	(2)%
Interest Earnings				
Interest Earnings	0	21	21	0 %
<b>Total Revenues</b>	<u>57,815</u>	<u>56,608</u>	<u>(1,207)</u>	<u>(2)%</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	1,757	2,043	54 %
Management & Accounting Services	34,790	14,496	20,294	58 %
Auditing Services	6,950	2,450	4,500	65 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	150	203	(53)	(36)%
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	875	(625)	(250)%
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)%
<b>Total Expenditures</b>	<u>57,815</u>	<u>26,461</u>	<u>31,354</u>	<u>54 %</u>
<b>Excess Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>30,148</u>	<u>30,148</u>	<u>0 %</u>
<b>Fund Balance, Beginning of Period</b>	0	(2,499)	(2,499)	0 %
<b>Fund Balance, End of Period</b>	<u>0</u>	<u>27,649</u>	<u>27,649</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 3/31/2022

(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	211,852	1,034	0 %
Debt Service Prepayments	0	6,741	6,741	0 %
Interest Earnings				
Interest Earnings	0	10	10	0 %
Total Revenues	210,818	218,603	7,785	4 %
Expenditures				
Debt Service Payments				
Interest Payments	75,818	38,445	37,373	49 %
Principal Payments	135,000	20,000	115,000	85 %
Total Expenditures	210,818	58,445	152,373	72 %
Excess Revenues Over (Under) Expenditures	0	160,158	160,158	0 %
Fund Balance, Beginning of Period	0	270,757	270,757	0 %
Fund Balance, End of Period	0	430,915	430,915	0 %

Hammock Bay Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 03/31/2022  
Reconciliation Date: 3/31/2022  
Status: Locked

Bank Balance	32,143.61
Less Outstanding Checks/Vouchers	4,494.90
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	27,648.71
Balance Per Books	<u>27,648.71</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: 03/31/2022

Reconciliation Date: 3/31/2022

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1188	3/31/2022	System Generated Check/Voucher	2,921.43	Meritus Districts
1189	3/31/2022	Series 2016 FY22 Tax Dist ID 7	1,573.47	Hammock Bay CDD
Outstanding Checks/Vouchers			4,494.90	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 03/31/2022

Reconciliation Date: 3/31/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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
1187	3/10/2022	System Generated Check/Voucher	1,300.00	Carr, Riggs & Ingram, LLC
Cleared Checks/Vouchers			<u>49,850.43</u>	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 03/31/2022

Reconciliation Date: 3/31/2022

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR327	3/7/2022	Chubb Insurance Overpayment 12/21/2021	0.00	
19CR332	3/31/2022	March Tax Distribution 3/31/2022	1,993.75	
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Cleared Deposits			1,993.75	
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