

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
April 30, 2021



Meritus Districts
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Hammock Bay Community Development District

Balance Sheet
As of 4/30/2021
(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	19,686	0	0	0	19,686
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	219,665	0	0	219,665
Investments--Interest--Series 2016 #9001	0	40,755	0	0	40,755
Investments--Sinking--Series 2016 #9002	0	130,000	0	0	130,000
Investments--Prepayment--Series 2016 #9004	0	10,000	0	0	10,000
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	<u>19,686</u>	<u>425,420</u>	<u>14,553,296</u>	<u>2,470,000</u>	<u>17,468,401</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,470,000</u>	<u>2,470,000</u>
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	264,762	0	0	264,762
Fund Balance-Unreserved	13,976	0	0	0	13,976
Investment In General Fixed Assets	0	0	14,553,296	0	14,553,296
Other	5,710	160,658	0	0	166,368
Total Fund Equity & Other Credits	<u>19,686</u>	<u>425,420</u>	<u>14,553,296</u>	<u>0</u>	<u>14,998,401</u>
Total Liabilities & Fund Equity	<u><u>19,686</u></u>	<u><u>425,420</u></u>	<u><u>14,553,296</u></u>	<u><u>2,470,000</u></u>	<u><u>17,468,401</u></u>

Hammock Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2020 Through 4/30/2021
(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	42,644	(499)	(1)%
Total Revenues	<u>43,143</u>	<u>42,644</u>	<u>(499)</u>	<u>(1)%</u>
Expenditures				
Legislative				
Supervisor Fees	1,600	0	1,600	100 %
Financial & Administrative				
District Engineer	500	0	500	100 %
Trustees Fees	3,800	5,028	(1,228)	(32)%
Management & Accounting Services	34,790	20,294	14,496	42 %
Auditing Services	6,600	6,750	(150)	(2)%
Arbitrage Rebate Calculation	650	650	0	0 %
Postage, Phone, Faxes, Copies	150	15	135	90 %
Professional Liability Insurance	1,800	1,838	(38)	(2)%
Legal Advertising	250	0	250	100 %
Bank Fees	200	15	185	93 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	896	(646)	(258)%
Legal Counsel				
District Counsel	1,500	379	1,121	75 %
Other Physical Environment				
General Liability Insurance	750	894	(144)	(19)%
Total Expenditures	<u>53,015</u>	<u>36,934</u>	<u>16,081</u>	<u>30 %</u>
Other Financing Sources				
Interfund Transfer	3,800	0	(3,800)	(100)%
Reserves	6,072	0	(6,072)	(100)%
Total Other Financing Sources	<u>9,872</u>	<u>0</u>	<u>(9,872)</u>	<u>(100)%</u>
Excess Revenues Over (Under) Expenditures	<u>0</u>	<u>5,710</u>	<u>5,710</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	(22,859)	(22,859)	0 %
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(17,148)</u></u>	<u><u>(17,148)</u></u>	<u><u>0 %</u></u>

Hammock Bay Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2016

From 10/1/2020 Through 4/30/2021

(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	219,284	9,094	4 %
Debt Service Prepayments	0	7,531	7,531	0 %
Interest Earnings				
Interest Earnings	0	11	11	0 %
Total Revenues	<u>210,190</u>	<u>226,825</u>	<u>16,635</u>	<u>8 %</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	<u>(1)</u>	<u>160,658</u>	<u>160,659</u>	<u>...6,065,890)%</u>
Fund Balance, Beginning of Period	0	31,211	31,211	0 %
Fund Balance, End of Period	<u>(1)</u>	<u>191,869</u>	<u>191,870</u>	<u>...9,186,977)%</u>

Hammock Bay Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB
Reconciliation ID: 04/30/2021
Reconciliation Date: 4/30/2021
Status: Locked

Bank Balance	20,724.33
Less Outstanding Checks/Vouchers	1,038.31
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	19,686.02
Balance Per Books	<u>19,686.02</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: 04/30/2021

Reconciliation Date: 4/30/2021

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1142	4/30/2021	Series 2016 FY21 Tax Dist ID 8	1,038.31	Hammock Bay CDD
Outstanding Checks/Vouchers			1,038.31	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 04/30/2021

Reconciliation Date: 4/30/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1138	4/1/2021	System Generated Check/Voucher	2,921.20	Meritus Districts
1139	4/1/2021	Series 2016 FY21 Tax Dist ID 7	812.58	Hammock Bay CDD
1140	4/22/2021	System Generated Check/Voucher	50.00	Hopping Green & Sams, P.A.
Cleared Checks/Vouchers			<u>3,783.78</u>	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 04/30/2021

Reconciliation Date: 4/30/2021

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR277	4/1/2021	Tax Distribution - 04.01.21	970.36	
CR279	4/30/2021	Tax Distribution - 04.30.21	<u>1,239.92</u>	
Cleared Deposits			<u>2,210.28</u>	