

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
May 31, 2021



Meritus Districts  
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# Hammock Bay Community Development District

## Balance Sheet

As of 5/31/2021

(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	16,828	0	0	0	16,828
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	219,830	0	0	219,830
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	0	0	0	0
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>	<b>16,828</b>	<b>244,830</b>	<b>14,553,296</b>	<b>2,330,000</b>	<b>17,144,954</b>
<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	2,330,000	2,330,000
Other	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,330,000</b>	<b>2,330,000</b>
<b>Fund Equity &amp; Other Credits</b>					
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	2,853	(19,932)	0	0	(17,079)
<b>Total Fund Equity &amp; Other Credits</b>	<b>16,828</b>	<b>244,830</b>	<b>14,553,296</b>	<b>0</b>	<b>14,814,954</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>16,828</b>	<b>244,830</b>	<b>14,553,296</b>	<b>2,330,000</b>	<b>17,144,954</b>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund  
From 10/1/2020 Through 5/31/2021  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
Operations & Maintenance Assmts-Tax Roll	0	32	32	0 %
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Tax Roll	<u>43,143</u>	<u>42,678</u>	<u>(465)</u>	<u>(1)%</u>
<b>Total Revenues</b>	<u>43,143</u>	<u>42,710</u>	<u>(433)</u>	<u>(1)%</u>
<b>Expenditures</b>				
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	23,193	11,597	33 %
Auditing Services	6,600	6,750	(150)	(2)%
Arbitrage Rebate Calculation	650	650	0	0 %
Postage, Phone, Faxes, Copies	150	18	132	88 %
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	917	(667)	(267)%
Legal Counsel				
District Counsel	1,500	379	1,121	75 %
Other Physical Environment				
General Liability Insurance	<u>750</u>	<u>894</u>	<u>(144)</u>	<u>(19)%</u>
<b>Total Expenditures</b>	<u>53,015</u>	<u>39,857</u>	<u>13,158</u>	<u>25 %</u>
<b>Other Financing Sources</b>				
Interfund Transfer	3,800	0	(3,800)	(100)%
Reserves	<u>6,072</u>	<u>0</u>	<u>(6,072)</u>	<u>(100)%</u>
<b>Total Other Financing Sources</b>	<u>9,872</u>	<u>0</u>	<u>(9,872)</u>	<u>(100)%</u>
<b>Excess Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>2,853</u>	<u>2,853</u>	<u>0 %</u>
<b>Fund Balance, Beginning of Period</b>	0	(22,859)	(22,859)	0 %
<b>Fund Balance, End of Period</b>	<u>0</u>	<u>(20,006)</u>	<u>(20,006)</u>	<u>0 %</u>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2016

From 10/1/2020 Through 5/31/2021

(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	219,447	9,257	4 %
Debt Service Prepayments	0	7,531	7,531	0 %
Interest Earnings				
Interest Earnings	0	13	13	0 %
Total Revenues	210,190	226,991	16,801	8 %
Expenditures				
Debt Service Payments				
Interest Payments	80,191	81,923	(1,732)	(2)%
Principal Payments	130,000	165,000	(35,000)	(27)%
Total Expenditures	210,191	246,923	(36,732)	(17)%
Excess Revenues Over (Under) Expenditures	(1)	(19,932)	(19,931)	1,993,073 %
Fund Balance, Beginning of Period	0	31,211	31,211	0 %
Fund Balance, End of Period	(1)	11,279	11,280	(1,128,014)%

Hammock Bay Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 05/31/2021  
Reconciliation Date: 5/31/2021  
Status: Locked

Bank Balance	18,030.01
Less Outstanding Checks/Vouchers	1,201.59
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	16,828.42
Balance Per Books	<u>16,828.42</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: 05/31/2021

Reconciliation Date: 5/31/2021

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
1144	5/28/2021	Series 2016 FY21 Tax Dist 9	<u>163.28</u>	Hammock Bay CDD
Outstanding Checks/Vouchers			<u>1,201.59</u>	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 05/31/2021  
Reconciliation Date: 5/31/2021  
Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1141	5/1/2021	System Generated Check/Voucher	2,923.09	Meritus Districts
Cleared Checks/Vouchers			2,923.09	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 05/31/2021

Reconciliation Date: 5/31/2021

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR282-2	5/26/2021	Interest Receipt of Deposits	33.79	
CR282-1	5/28/2021	Tax Distribution - 05.28.21	<u>194.98</u>	
Cleared Deposits			228.77	
			<u><u>228.77</u></u>	