

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
June 30, 2021



Meritus Districts  
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# Hammock Bay Community Development District

## Balance Sheet

As of 6/30/2021

(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	13,396	0	0	0	13,396
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	221,169	0	0	221,169
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>13,396</b>	<b>246,170</b>	<b>14,553,296</b>	<b>2,330,000</b>	<b>17,142,861</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	(580)	(18,592)	0	0	(19,172)
<b>Total Fund Equity &amp; Other Credits</b>	<b>13,396</b>	<b>246,170</b>	<b>14,553,296</b>	<b>0</b>	<b>14,812,861</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>13,396</b>	<b>246,170</b>	<b>14,553,296</b>	<b>2,330,000</b>	<b>17,142,861</b>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2020 Through 6/30/2021

(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>42,938</u>	<u>(205)</u>	<u>(0)%</u>
<b>Total Revenues</b>	<u>43,143</u>	<u>42,969</u>	<u>(173)</u>	<u>(0)%</u>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	1,600	600	1,000	63 %
Financial & Administrative				
District Engineer	500	0	500	100 %
Trustees Fees	3,800	5,028	(1,228)	(32)%
Management & Accounting Services	34,790	26,093	8,697	26 %
Auditing Services	6,600	6,750	(150)	(2)%
Arbitrage Rebate Calculation	650	650	0	0 %
Postage, Phone, Faxes, Copies	150	24	127	84 %
Professional Liability Insurance	1,800	1,838	(38)	(2)%
Legal Advertising	250	167	83	33 %
Bank Fees	200	15	185	93 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	937	(687)	(275)%
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>43,549</u>	<u>9,466</u>	<u>18 %</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>(580)</u>	<u>(580)</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>(23,439)</u>	<u>(23,439)</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 6/30/2021

(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				
Debt Service Assmts-Tax Roll	210,190	220,785	10,595	5 %
Debt Service Prepayments	0	7,531	7,531	0 %
Interest Earnings				
Interest Earnings	0	14	14	0 %
<b>Total Revenues</b>	<u>210,190</u>	<u>228,330</u>	<u>18,140</u>	<u>9 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payments	80,191	81,923	(1,732)	(2)%
Principal Payments	130,000	165,000	(35,000)	(27)%
<b>Total Expenditures</b>	<u>210,191</u>	<u>246,923</u>	<u>(36,732)</u>	<u>(17)%</u>
<b>Excess Revenues Over (Under) Expenditures</b>	<u>(1)</u>	<u>(18,592)</u>	<u>(18,591)</u>	<u>1,859,112 %</u>
<b>Fund Balance, Beginning of Period</b>	0	31,211	31,211	0 %
<b>Fund Balance, End of Period</b>	<u>(1)</u>	<u>12,619</u>	<u>12,620</u>	<u>(1,261,975)%</u>

Hammock Bay Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 06/30/2021  
Reconciliation Date: 6/30/2021  
Status: Locked

Bank Balance	15,134.05
Less Outstanding Checks/Vouchers	1,738.32
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	13,395.73
Balance Per Books	<u>13,395.73</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: 06/30/2021

Reconciliation Date: 6/30/2021

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1146	6/18/2021	Series 2016 FY21 Tax Dist ID 10	1,338.32	Hammock Bay CDD
1147	6/24/2021	System Generated Check/Voucher	200.00	Tim Edwards
1148	6/24/2021	System Generated Check/Voucher	200.00	Manuel Vital
Outstanding Checks/Vouchers			<u>1,738.32</u>	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 06/30/2021

Reconciliation Date: 6/30/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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	163.28	Hammock Bay CDD
1143	6/1/2021	System Generated Check/Voucher	2,925.61	Meritus Districts
1145	6/17/2021	System Generated Check/Voucher	166.95	Gatehouse Media, Northwest Florida
1149	6/24/2021	System Generated Check/Voucher	200.00	Robert Sullivan
Cleared Checks/Vouchers			<u>4,494.15</u>	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 06/30/2021  
Reconciliation Date: 6/30/2021  
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR284	6/18/2021	Tax Distribution - 06.18.21	<u>1,598.19</u>	
Cleared Deposits			<u>1,598.19</u>	