

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 2021



Meritus Districts
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Hammock Bay Community Development District

Balance Sheet
As of 9/30/2021
(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	2,320	0	0	0	2,320
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	221,173	0	0	221,173
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	22,848	0	0	22,848
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
Total Assets	<u>2,320</u>	<u>269,021</u>	<u>14,553,296</u>	<u>2,330,000</u>	<u>17,154,637</u>
Liabilities					
Accounts Payable	7,277	0	0	0	7,277
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
Total Liabilities	<u>7,277</u>	<u>0</u>	<u>0</u>	<u>2,330,000</u>	<u>2,337,277</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	(18,933)	4,260	0	0	(14,673)
Total Fund Equity & Other Credits	<u>(4,957)</u>	<u>269,021</u>	<u>14,553,296</u>	<u>0</u>	<u>14,817,360</u>
Total Liabilities & Fund Equity	<u>2,320</u>	<u>269,021</u>	<u>14,553,296</u>	<u>2,330,000</u>	<u>17,154,637</u>

Hammock Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2020 Through 9/30/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Operations & Maintenance Assmts-Tax Roll	0	32	32	0 %
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Tax Roll	<u>43,143</u>	<u>42,940</u>	<u>(203)</u>	<u>(0)%</u>
Total Revenues	<u>43,143</u>	<u>42,972</u>	<u>(171)</u>	<u>(0)%</u>
Expenditures				
Legislative				
Supervisor Fees	1,600	1,400	200	13 %
Financial & Administrative				
District Engineer	500	7,338	(6,838)	(1,368)%
Trustees Fees	3,800	5,028	(1,228)	(32)%
Management & Accounting Services	34,790	28,992	5,798	17 %
Auditing Services	6,600	6,750	(150)	(2)%
Arbitrage Rebate Calculation	650	650	0	0 %
Postage, Phone, Faxes, Copies	150	885	(735)	(490)%
Professional Liability Insurance	1,800	3,390	(1,590)	(88)%
Legal Advertising	250	2,311	(2,061)	(824)%
Bank Fees	200	15	185	93 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	1,000	(750)	(300)%
Legal Counsel				
District Counsel	1,500	3,076	(1,576)	(105)%
Other Physical Environment				
General Liability Insurance	<u>750</u>	<u>894</u>	<u>(144)</u>	<u>(19)%</u>
Total Expenditures	<u>53,015</u>	<u>61,905</u>	<u>(8,890)</u>	<u>(17)%</u>
Other Financing Sources				
Interfund Transfer	3,800	0	(3,800)	(100)%
Reserves	<u>6,072</u>	<u>0</u>	<u>(6,072)</u>	<u>(100)%</u>
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>(18,933)</u>	<u>(18,933)</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	(22,859)	(22,859)	0 %
Fund Balance, End of Period	<u>0</u>	<u>(41,792)</u>	<u>(41,792)</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 9/30/2021

(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	220,785	10,595	5 %
Debt Service Prepayments	0	30,379	30,379	0 %
Interest Earnings				
Interest Earnings	0	18	18	0 %
Total Revenues	210,190	251,182	40,992	20 %
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)	4,260	4,261	(426,061)%
Fund Balance, Beginning of Period	0	31,211	31,211	0 %
Fund Balance, End of Period	(1)	35,470	35,471	(3,547,148)%

Hammock Bay Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB
Reconciliation ID: 09/30/2021
Reconciliation Date: 9/30/2021
Status: Locked

Bank Balance	2,319.52
Less Outstanding Checks/Vouchers	0.00
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	2,319.52
Balance Per Books	<u>2,319.52</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: 09/30/2021

Reconciliation Date: 9/30/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1153	8/2/2021	System Generated Check/Voucher	400.50	Optimal Outsource
1156	8/26/2021	System Generated Check/Voucher	380.50	CA Florida Holdings, LLC
1157	9/9/2021	System Generated Check/Voucher	55.00	Hopping Green & Sams, P.A.
Cleared Checks/Vouchers			<u>836.00</u>	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB
Reconciliation ID: 09/30/2021
Reconciliation Date: 9/30/2021
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR290	9/29/2021	Interest Receipt of Deposits - 09.29.21	2.42	
Cleared Deposits			2.42	