

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2021



Meritus Districts
2005 Pan Am Circle ~ Suite 300 ~ Tampa, FL 33607-1775
Phone (813) 873-7300 ~ Fax (813) 873-7070

Hammock Bay Community Development District

Balance Sheet
As of 12/31/2021
(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	77,861	0	0	0	77,861
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	390,314	0	0	390,314
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	2,848	0	0	2,848
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	2,033,329	2,033,329
Other	0	0	0	0	0
Total Assets	<u>77,861</u>	<u>418,162</u>	<u>14,553,296</u>	<u>2,310,000</u>	<u>17,359,319</u>
Liabilities					
Accounts Payable	500	0	0	0	500
Due To General Fund	0	0	0	0	0
Due To Debt Service Fund	41,260	0	0	0	41,260
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
Total Liabilities	<u>41,760</u>	<u>0</u>	<u>0</u>	<u>2,310,000</u>	<u>2,351,760</u>
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	269,021	0	0	269,021
Fund Balance-Unreserved	(7,483)	0	0	0	(7,483)
Investment In General Fixed Assets	0	0	14,553,296	0	14,553,296
Other	43,584	149,141	0	0	192,724
Total Fund Equity & Other Credits	<u>36,101</u>	<u>418,162</u>	<u>14,553,296</u>	<u>0</u>	<u>15,007,558</u>
Total Liabilities & Fund Equity	<u><u>77,861</u></u>	<u><u>418,162</u></u>	<u><u>14,553,296</u></u>	<u><u>2,310,000</u></u>	<u><u>17,359,319</u></u>

Hammock Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2021 Through 12/31/2021

(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	57,815	55,319	(2,496)	(4)%
Total Revenues	<u>57,815</u>	<u>55,319</u>	<u>(2,496)</u>	<u>(4)%</u>
Expenditures				
Legislative				
Supervisor Fees	1,600	0	1,600	100 %
Financial & Administrative				
District Engineer	3,000	2,899	101	3 %
Trustees Fees	3,800	500	3,300	87 %
Management & Accounting Services	34,790	5,798	28,992	83 %
Auditing Services	6,950	1,150	5,800	83 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	150	186	(36)	(24)%
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	812	(562)	(226)%
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	(1,838)	2,838	284 %
Total Expenditures	<u>57,815</u>	<u>11,736</u>	<u>46,079</u>	<u>80 %</u>
Excess Revenues Over (Under) Expenditures	<u>0</u>	<u>43,584</u>	<u>43,584</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	(7,483)	(7,483)	0 %
Fund Balance, End of Period	<u>0</u>	<u>36,101</u>	<u>36,101</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 12/31/2021
 (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	210,818	207,581	(3,237)	(2)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>5</u>	<u>5</u>	<u>0 %</u>
Total Revenues	<u>210,818</u>	<u>207,586</u>	<u>(3,232)</u>	<u>(2)%</u>
Expenditures				
Debt Service Payments				
Interest Payments	75,818	38,445	37,373	49 %
Principal Payments	<u>135,000</u>	<u>20,000</u>	<u>115,000</u>	<u>85 %</u>
Total Expenditures	<u>210,818</u>	<u>58,445</u>	<u>152,373</u>	<u>72 %</u>
Excess Revenues Over (Under) Expenditures	<u>0</u>	<u>149,141</u>	<u>149,141</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	269,021	269,021	0 %
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>418,162</u></u>	<u><u>418,162</u></u>	<u><u>0 %</u></u>

Hammock Bay Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB
Reconciliation ID: 12.31.2021
Reconciliation Date: 12/31/2021
Status: Open

Bank Balance	81,421.55
Less Outstanding Checks/Vouchers	3,560.69
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	77,860.86
Balance Per Books	<u>77,860.86</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: 12.31.2021
Reconciliation Date: 12/31/2021
Status: Open

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1167	11/22/2021	System Generated Check/Voucher	200.00	Norman Kaiser
1180	12/30/2021	Series 2016 FY22 Tax Dist ID 4	3,360.69	Hammock Bay CDD
Outstanding Checks/Vouchers			3,560.69	

**Hammock Bay Community Development District
Reconcile Cash Accounts**

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 12.31.2021

Reconciliation Date: 12/31/2021

Status: Open

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1160	10/29/2021	Series 2016 FY21 Tax Dist ID Excess Fees	1,735.42	Hammock Bay CDD
1161	11/12/2021	Series 2016 FY22 Tax Dist ID	12,097.50	Hammock Bay CDD
1162	11/22/2021	System Generated Check/Voucher	750.00	ADA Site Compliance
1164	11/22/2021	System Generated Check/Voucher	1,838.00	Chubb & Son
1165	11/22/2021	System Generated Check/Voucher	200.00	Tim Edwards
1166	11/22/2021	System Generated Check/Voucher	200.00	Manuel Vital
1168	11/22/2021	System Generated Check/Voucher	200.00	Robert Sullivan
1169	11/30/2021	Series 2016 FY22 Tax Dist ID	149,126.90	Hammock Bay CDD
1170	12/2/2021	System Generated Check/Voucher	15.24	CA Florida Holdings, LLC
1171	12/2/2021	System Generated Check/Voucher	240.00	Connelly & Wicker Inc.
1172	12/2/2021	System Generated Check/Voucher	175.00	Department of Economic Opportunity
1173	12/2/2021	System Generated Check/Voucher	687.50	Hopping Green & Sams, P.A.
1174	12/2/2021	System Generated Check/Voucher	8,945.55	Meritus Districts
1175	12/9/2021	System Generated Check/Voucher	1,150.00	Carr, Riggs & Ingram, LLC
1176	12/16/2021	System Generated Check/Voucher	200.00	Department of Economic Opportunity
1177	12/22/2021	System Generated Check/Voucher	2,921.36	Meritus Districts
1178	12/29/2021	System Generated Check/Voucher	1,838.00	Meritus Districts
Cleared Checks/Vouchers			182,320.47	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 12.31.2021

Reconciliation Date: 12/31/2021

Status: Open

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR302	12/17/2021	Tax Distribution 12.17.2021	52,180.97	
CR299	12/21/2021	Chubb Insurance Overpayment 12/21/2021	1,838.00	
CR300	12/30/2021	Tax Distribution 12.30.2021	<u>4,358.35</u>	
Cleared Deposits			<u>58,377.32</u>	