

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2019



Meritus Districts
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Hammock Bay Community Development District

Balance Sheet

As of 10/31/2019

(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	21,791	0	0	0	21,791
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	207,835	0	0	207,835
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	64,090	0	0	64,090
Investments--Reserve--Series 2016 #9003	0	25,000	0	0	25,000
Prepaid Items	0	0	0	0	0
Prepaid Prof Liab Insurance	1,838	0	0	0	1,838
Prepaid GL Insurance	0	0	0	0	0
Prepaid Trustee Fees	943	0	0	0	943
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	2,443,329	2,443,329
Other	319	1,703	0	0	2,022
Total Assets	<u>24,891</u>	<u>298,627</u>	<u>14,553,296</u>	<u>2,720,000</u>	<u>17,596,814</u>
Liabilities					
Accounts Payable	2,588	0	0	0	2,588
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	2,720,000	2,720,000
Other	0	0	0	0	0
Total Liabilities	<u>2,588</u>	<u>0</u>	<u>0</u>	<u>2,720,000</u>	<u>2,722,588</u>
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	278,374	0	0	278,374

Hammock Bay Community Development District

Balance Sheet

As of 10/31/2019

(In Whole Numbers)

	General Fund	Debt Service Fund Series 2016	General Fixed Assets Account Group	General Long-Term Debt Account Group	Total
Fund Balance-Unreserved	26,514	0	0	0	26,514
Investment In General Fixed Assets	0	0	14,553,296	0	14,553,296
Other	(4,211)	20,253	0	0	16,042
Total Fund Equity & Other Credits	22,303	298,627	14,553,296	0	14,874,226
Total Liabilities & Fund Equity	24,891	298,627	14,553,296	2,720,000	17,596,814

Hammock Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2019 Through 10/31/2019

(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	0	(43,143)	(100)%
Total Revenues	<u>43,143</u>	<u>0</u>	<u>(43,143)</u>	<u>(100)%</u>
Expenditures				
Legislative				
Supervisor Fees	1,600	0	1,600	100 %
Financial & Administrative				
District Engineer	500	0	500	100 %
Trustees Fees	3,800	314	3,486	92 %
Management & Accounting Services	34,790	2,878	31,912	92 %
Auditing Services	6,600	0	6,600	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	150	89	61	41 %
Professional Liability Insurance	1,800	0	1,800	100 %
Legal Advertising	250	0	250	100 %
Bank Fees	200	5	195	98 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	750	(500)	(200)%
Legal Counsel				
District Counsel	1,500	0	1,500	100 %
Other Physical Environment				
General Liability Insurance	750	0	750	100 %
Total Expenditures	<u>53,015</u>	<u>4,211</u>	<u>48,804</u>	<u>92 %</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	0	(4,211)	(4,211)	0 %
Fund Balance, Beginning of Period	0	(10,320)	(10,320)	0 %
Fund Balance, End of Period	<u>0</u>	<u>(14,531)</u>	<u>(14,531)</u>	<u>0 %</u>

Hammock Bay Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2016

From 10/1/2019 Through 10/31/2019

(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	217,945	0	(217,945)	(100)%
Debt Service Prepayments	0	19,868	19,868	0 %
Interest Earnings				
Interest Earnings	0	385	385	0 %
Total Revenues	217,945	20,253	(197,692)	(91)%
Expenditures				
Debt Service Payments				
Interest Payments	87,945	0	87,945	100 %
Principal Payments	130,000	0	130,000	100 %
Total Expenditures	217,945	0	217,945	100 %
Excess Revenues Over (Under) Expenditures	0	20,253	20,253	0 %
Fund Balance, Beginning of Period	0	44,823	44,823	0 %
Fund Balance, End of Period	0	65,076	65,076	0 %

Hammock Bay Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 10/31/2019

Reconciliation Date: 10/31/2019

Status: Locked

Bank Balance	23,812.97
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>(2,022.08)</u>
Reconciled Bank Balance	21,790.89
Balance Per Books	<u>21,790.89</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: 10/31/2019

Reconciliation Date: 10/31/2019

Status: Locked

Outstanding Suspense Items

<u>Item Number</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
CR239	10/31/2019	FY 2019 Tax Dist ID ExFees	<u>(2,022.08)</u>
Outstanding Suspense Items			<u>(2,022.08)</u>

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

Detail

Cash Account: 10102 Cash-Operating Account TMB
Reconciliation ID: 10/31/2019
Reconciliation Date: 10/31/2019
Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1065	10/1/2019	System Generated Check/Voucher	2,966.88	Meritus Districts
1066	10/10/2019	System Generated Check/Voucher	175.00	Department of Economic Opportunity
Cleared Checks/Vouchers			3,141.88	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 10/31/2019

Reconciliation Date: 10/31/2019

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR240	10/31/2019	October Bank Activity	(5.00)
Cleared Deposits				(5.00)
				<u><u> </u></u>