

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2019



Meritus Districts
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Hammock Bay Community Development District

Balance Sheet

As of 12/31/2019
(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	54,770	0	0	0	54,770
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	374,803	0	0	374,803
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	29,403	0	0	29,403
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	314	0	0	0	314
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	2,398,329	2,398,329
Other	0	0	0	0	0
Total Assets	55,084	429,206	14,553,296	2,675,000	17,712,586
Liabilities					
Accounts Payable	750	0	0	0	750
Due To General Fund	0	0	0	0	0
Due To Debt Service Fund	178	0	0	0	178
Revenue Bonds Payable --- Series 2004 A	0	0	0	0	0
Revenue Bonds Payable --- Series 2016	0	0	0	2,675,000	2,675,000
Other	0	0	0	0	0
Total Liabilities	928	0	0	2,675,000	2,675,928
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	278,374	0	0	278,374
Fund Balance-Unreserved	27,242	0	0	0	27,242
Investment In General Fixed Assets	0	0	14,553,296	0	14,553,296
Other	26,913	150,833	0	0	177,746
Total Fund Equity & Other Credits	54,156	429,206	14,553,296	0	15,036,657
Total Liabilities & Fund Equity	55,084	429,206	14,553,296	2,675,000	17,712,586

Hammock Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2019 Through 12/31/2019

(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	40,232	(2,911)	(7)%
Total Revenues	43,143	40,232	(2,911)	(7)%
Expenditures				
Legislative				
Supervisor Fees	1,600	0	1,600	100 %
Financial & Administrative				
District Engineer	500	0	500	100 %
Trustees Fees	3,800	943	2,857	75 %
Management & Accounting Services	34,790	8,635	26,155	75 %
Auditing Services	6,600	0	6,600	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	150	92	58	39 %
Professional Liability Insurance	1,800	1,838	(38)	(2)%
Legal Advertising	250	143	107	43 %
Bank Fees	200	15	185	93 %
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	728	22	3 %
Total Expenditures	53,015	13,319	39,696	75 %
Other Financing Sources				
Interfund Transfer	3,800	0	(3,800)	(100)%
Reserves	6,072	0	(6,072)	(100)%
Total Other Financing Sources	9,872	0	(9,872)	(100)%
Excess Revenues Over (Under) Expenditures	0	26,913	26,913	0 %
Fund Balance, Beginning of Period	0	(9,592)	(9,592)	0 %
Fund Balance, End of Period	0	17,321	17,321	0 %

Hammock Bay Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2016

From 10/1/2019 Through 12/31/2019

(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	210,434	(7,511)	(3)%
Debt Service Prepayments	0	29,324	29,324	0 %
Interest Earnings				
Interest Earnings	0	954	954	0 %
Total Revenues	<u>217,945</u>	<u>240,713</u>	<u>22,768</u>	<u>10 %</u>
Expenditures				
Debt Service Payments				
Interest Payments	87,945	44,880	43,065	49 %
Principal Payments	130,000	45,000	85,000	65 %
Total Expenditures	<u>217,945</u>	<u>89,880</u>	<u>128,065</u>	<u>59 %</u>
Excess Revenues Over (Under) Expenditures	0	150,833	150,833	0 %
Fund Balance, Beginning of Period	0	44,823	44,823	0 %
Fund Balance, End of Period	<u>0</u>	<u>195,655</u>	<u>195,655</u>	<u>0 %</u>

Hammock Bay Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB
Reconciliation ID: 12/31/2019
Reconciliation Date: 12/31/2019
Status: Locked

Bank Balance	159,748.55
Less Outstanding Checks/Vouchers	104,978.95
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	54,769.60
Balance Per Books	<u>54,769.60</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: 12/31/2019

Reconciliation Date: 12/31/2019

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1075	12/13/2019	Series 2016 FY20 Tax Dist ID 3	104,978.95	Hammock Bay CDD
Outstanding Checks/Vouchers			104,978.95	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 12/31/2019

Reconciliation Date: 12/31/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1069	11/4/2019	Series 2016 FY19 Tax Dist ID Ex Fees	1,702.59	Hammock Bay CDD
1071	11/21/2019	Series 2016 FY20 Tax Dist ID 1	8,713.85	Hammock Bay CDD
1073	11/27/2019	Series 2016 FY20 Tax Dist ID 2	96,562.91	Hammock Bay CDD
1072	12/2/2019	System Generated Check/Voucher	2,880.63	Meritus Districts
CD065	12/31/2019	Bank fee	<u>5.00</u>	
Cleared Checks/Vouchers			<u>109,864.98</u>	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 12/31/2019

Reconciliation Date: 12/31/2019

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR246	12/13/2019	Tax Distribution - 12.13.19	125,049.38
	CR248	12/31/2019	Tax Distribution - 12.31.19	<u>212.29</u>
Cleared Deposits				<u><u>125,261.67</u></u>