

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
January 31, 2020



Meritus Districts
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Hammock Bay Community Development District

Balance Sheet

As of 1/31/2020
(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	51,707	0	0	0	51,707
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	375,080	0	0	375,080
Investments--Interest--Series 2016 #9001	0	0	0	0	0
Investments--Sinking--Series 2016 #9002	0	0	0	0	0
Investments--Prepayment--Seri... 2016 #9004	0	29,424	0	0	29,424
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	2,398,329	2,398,329
Other	0	0	0	0	0
Total Assets	51,707	429,504	14,553,296	2,675,000	17,709,506
Liabilities					
Accounts Payable	1,878	0	0	0	1,878
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	2,675,000	2,675,000
Other	0	0	0	0	0
Total Liabilities	1,878	0	0	2,675,000	2,676,878
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	22,586	151,130	0	0	173,716
Total Fund Equity & Other Credits	49,829	429,504	14,553,296	0	15,032,628
Total Liabilities & Fund Equity	51,707	429,504	14,553,296	2,675,000	17,709,506

Hammock Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2019 Through 1/31/2020

(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	1,257	2,543	67 %
Management & Accounting Services	34,790	11,513	23,277	67 %
Auditing Services	6,600	0	6,600	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	150	93	57	38 %
Professional Liability Insurance	1,800	1,838	(38)	(2)%
Legal Advertising	250	143	107	43 %
Bank Fees	200	20	180	90 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	750	(500)	(200)%
Legal Counsel				
District Counsel	1,500	1,128	372	25 %
Other Physical Environment				
General Liability Insurance	750	728	22	3 %
Total Expenditures	53,015	17,646	35,369	67 %
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	22,586	22,586	0 %
Fund Balance, Beginning of Period	0	(9,592)	(9,592)	0 %
Fund Balance, End of Period	0	12,994	12,994	0 %

Hammock Bay Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2016

From 10/1/2019 Through 1/31/2020

(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	<u>0</u>	<u>1,252</u>	<u>1,252</u>	<u>0 %</u>
Total Revenues	<u>217,945</u>	<u>241,010</u>	<u>23,065</u>	<u>11 %</u>
Expenditures				
Debt Service Payments				
Interest Payments	87,945	44,880	43,065	49 %
Principal Payments	<u>130,000</u>	<u>45,000</u>	<u>85,000</u>	<u>65 %</u>
Total Expenditures	<u>217,945</u>	<u>89,880</u>	<u>128,065</u>	<u>59 %</u>
Excess Revenues Over (Under) Expenditures	<u>0</u>	<u>151,130</u>	<u>151,130</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	44,823	44,823	0 %
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>195,953</u></u>	<u><u>195,953</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: 1/31/2020

Reconciliation Date: 1/31/2020

Status: Locked

Bank Balance	57,431.41
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>(5,724.81)</u>
Reconciled Bank Balance	51,706.60
Balance Per Books	<u>51,706.60</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: 1/31/2020

Reconciliation Date: 1/31/2020

Status: Locked

Outstanding Suspense Items

<u>Item Number</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
CR250	1/31/2020	Deposit date adjustment from 2/3/20 to 1/31/20	(5,724.81)
Outstanding Suspense Items			(5,724.81)

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 1/31/2020

Reconciliation Date: 1/31/2020

Status: Locked

Cleared 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
1074	1/2/2020	System Generated Check/Voucher	2,879.78	Meritus Districts
1076	1/2/2020	Series 2016 FY20 Tax Dist ID 4	178.22	Hammock Bay CDD
Cleared Checks/Vouchers			<u>108,036.95</u>	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB
Reconciliation ID: 1/31/2020
Reconciliation Date: 1/31/2020
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR251	1/31/2020	January Bank Activity	<u>(5.00)</u>
Cleared Deposits				<u>(5.00)</u>
				<u><u>(5.00)</u></u>