

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
March 31, 2020



Meritus Districts  
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# Hammock Bay Community Development District

## Balance Sheet

As of 3/31/2020

(In Whole Numbers)

	General Fund	Debt Service Fund Series 2016	General Fixed Assets Account Group	General Long-Term Debt Account Group	Total
<b>Assets</b>					
Cash-Operating Account TMB	43,057	0	0	0	43,057
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	386,653	0	0	386,653
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	48,389	0	0	48,389
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
<b>Total Assets</b>	<b>43,057</b>	<b>460,042</b>	<b>14,553,296</b>	<b>2,675,000</b>	<b>17,731,395</b>
<b>Liabilities</b>					
Accounts Payable	2,500	0	0	0	2,500
Due To General Fund	0	0	0	0	0
Due To Debt Service Fund	3,600	0	0	0	3,600
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
<b>Total Liabilities</b>	<b>6,100</b>	<b>0</b>	<b>0</b>	<b>2,675,000</b>	<b>2,681,100</b>
<b>Fund Equity &amp; Other Credits</b>					
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	9,715	181,669	0	0	191,384
<b>Total Fund Equity &amp; Other Credits</b>	<b>36,957</b>	<b>460,042</b>	<b>14,553,296</b>	<b>0</b>	<b>15,050,295</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>43,057</b>	<b>460,042</b>	<b>14,553,296</b>	<b>2,675,000</b>	<b>17,731,395</b>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2019 Through 3/31/2020

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Tax Roll	43,143	42,303	(840)	(2)%
<b>Total Revenues</b>	<b>43,143</b>	<b>42,303</b>	<b>(840)</b>	<b>(2)%</b>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	1,600	0	1,600	100 %
Financial & Administrative				
District Engineer	500	0	500	100 %
Trustees Fees	3,800	5,028	(1,228)	(32)%
Management & Accounting Services	34,790	17,395	17,395	51 %
Auditing Services	6,600	4,500	2,100	32 %
Arbitrage Rebate Calculation	650	650	0	0 %
Postage, Phone, Faxes, Copies	150	98	52	35 %
Professional Liability Insurance	1,800	1,838	(38)	(2)%
Legal Advertising	250	143	107	43 %
Bank Fees	200	30	170	85 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	875	(625)	(250)%
Legal Counsel				
District Counsel	1,500	1,128	372	25 %
Other Physical Environment				
General Liability Insurance	750	728	22	3 %
<b>Total Expenditures</b>	<b>53,015</b>	<b>32,588</b>	<b>20,427</b>	<b>39 %</b>
<b>Other Financing Sources</b>				
Interfund Transfer	3,800	0	(3,800)	(100)%
Reserves	6,072	0	(6,072)	(100)%
<b>Total Other Financing Sources</b>	<b>9,872</b>	<b>0</b>	<b>(9,872)</b>	<b>(100)%</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>0</b>	<b>9,715</b>	<b>9,715</b>	<b>0 %</b>
<b>Fund Balance, Beginning of Period</b>	<b>0</b>	<b>(9,592)</b>	<b>(9,592)</b>	<b>0 %</b>
<b>Fund Balance, End of Period</b>	<b>0</b>	<b>123</b>	<b>123</b>	<b>0 %</b>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2016

From 10/1/2019 Through 3/31/2020

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
Debt Service Assmts-Tax Roll	217,945	221,267	3,322	2 %
Debt Service Prepayments	0	48,236	48,236	0 %
Interest Earnings				
Interest Earnings	0	2,046	2,046	0 %
Total Revenues	217,945	271,549	53,604	25 %
<b>Expenditures</b>				
Debt Service Payments				
Interest Payments	87,945	44,880	43,065	49 %
Principal Payments	130,000	45,000	85,000	65 %
Total Expenditures	217,945	89,880	128,065	59 %
Excess Revenues Over (Under) Expenditures	0	181,669	181,669	0 %
Fund Balance, Beginning of Period	0	44,823	44,823	0 %
Fund Balance, End of Period	0	226,491	226,491	0 %

Hammock Bay Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 03/31/2020  
Reconciliation Date: 3/31/2020  
Status: Locked

Bank Balance	43,056.94
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	43,056.94
Balance Per Books	<u>43,056.94</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: 03/31/2020

Reconciliation Date: 3/31/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1082	2/21/2020	Series 2016 FY20 Tax Dist ID Int	171.64	Hammock Bay CDD
1084	2/28/2020	Series 2016 FY20 Tax Dist ID 6	2,255.64	Hammock Bay CDD
1083	3/1/2020	System Generated Check/Voucher	2,922.95	Meritus Districts
1085	3/5/2020	System Generated Check/Voucher	2,000.00	Carr, Riggs & Ingram, LLC
1086	3/12/2020	System Generated Check/Voucher	650.00	LLS Tax Solutions Inc
1087	3/12/2020	System Generated Check/Voucher	3,771.25	US Bank
Cleared Checks/Vouchers			<u>11,771.48</u>	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 03/31/2020

Reconciliation Date: 3/31/2020

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR2566	3/31/2020	Tax Distribution - 03.31.2020	4,287.82
	CR261	3/31/2020	Tax Distribution - 03.31.2020	0.00
	CR262	3/31/2020	March Bank Activity	<u>(5.00)</u>
Cleared Deposits				<u>4,282.82</u>