

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
April 30, 2020



Meritus Districts  
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# Hammock Bay Community Development District

Balance Sheet  
As of 4/30/2020  
(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	36,652	0	0	0	36,652
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	389,055	0	0	389,055
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	55,939	0	0	55,939
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>36,652</b>	<b>469,995</b>	<b>14,553,296</b>	<b>2,675,000</b>	<b>17,734,942</b>
<b>Liabilities</b>					
Accounts Payable	0	0	0	0	0
Due To General Fund	0	0	0	0	0
Due To Debt Service Fund	2,200	0	0	0	2,200
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>2,200</b>	<b>0</b>	<b>0</b>	<b>2,675,000</b>	<b>2,677,200</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	7,209	191,621	0	0	198,830
<b>Total Fund Equity &amp; Other Credits</b>	<b>34,451</b>	<b>469,995</b>	<b>14,553,296</b>	<b>0</b>	<b>15,057,742</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>36,652</b>	<b>469,995</b>	<b>14,553,296</b>	<b>2,675,000</b>	<b>17,734,942</b>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2019 Through 4/30/2020

(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	42,724	(419)	(1)%
<b>Total Revenues</b>	<b>43,143</b>	<b>42,724</b>	<b>(419)</b>	<b>(1)%</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	20,294	14,496	42 %
Auditing Services	6,600	4,500	2,100	32 %
Arbitrage Rebate Calculation	650	650	0	0 %
Postage, Phone, Faxes, Copies	150	99	51	34 %
Professional Liability Insurance	1,800	1,838	(38)	(2)%
Legal Advertising	250	143	107	43 %
Bank Fees	200	35	165	83 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	896	(646)	(258)%
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>35,515</b>	<b>17,500</b>	<b>33 %</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>7,209</b>	<b>7,209</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>(2,383)</b>	<b>(2,383)</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 4/30/2020

(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	223,467	5,522	3 %
Debt Service Prepayments	0	55,767	55,767	0 %
Interest Earnings				
Interest Earnings	0	2,267	2,267	0 %
<b>Total Revenues</b>	<u>217,945</u>	<u>281,501</u>	<u>63,556</u>	<u>29 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payments	87,945	44,880	43,065	49 %
Principal Payments	130,000	45,000	85,000	65 %
<b>Total Expenditures</b>	<u>217,945</u>	<u>89,880</u>	<u>128,065</u>	<u>59 %</u>
Excess Revenues Over (Under) Expenditures	0	191,621	191,621	0 %
Fund Balance, Beginning of Period	0	44,823	44,823	0 %
Fund Balance, End of Period	<u>0</u>	<u>236,444</u>	<u>236,444</u>	<u>0 %</u>

Hammock Bay Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 04/30/2020  
Reconciliation Date: 4/30/2020  
Status: Locked

Bank Balance	36,651.73
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	36,651.73
Balance Per Books	<u>36,651.73</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: 04/30/2020

Reconciliation Date: 4/30/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1088	4/1/2020	System Generated Check/Voucher	2,500.00	Carr, Riggs & Ingram, LLC
1089	4/1/2020	System Generated Check/Voucher	2,921.65	Meritus Districts
1090	4/1/2020	Series 2016 FY20 Tax Dist ID 7	3,599.62	Hammock Bay CDD
Cleared Checks/Vouchers			9,021.27	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 04/30/2020

Reconciliation Date: 4/30/2020

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR261	4/1/2020	Tax Distribution - 04.01.2020	0.00
	CR2569	4/30/2020	April Bank Activity	(5.00)
	CR2572	4/30/2020	Tax Distribution - 04.30.2020	<u>2,621.06</u>
Cleared Deposits				<u><u>2,616.06</u></u>