

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
May 31, 2020



Meritus Districts
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Hammock Bay Community Development District

Balance Sheet

As of 5/31/2020

(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	31,524	0	0	0	31,524
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	213,329	0	0	213,329
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	7,531	0	0	7,531
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	31,524	245,861	14,553,296	2,675,000	17,505,680
Liabilities					
Accounts Payable	2,202	0	0	0	2,202
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	2,202	0	0	2,675,000	2,677,202
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	2,080	(32,513)	0	0	(30,433)
Total Fund Equity & Other Credits	29,322	245,861	14,553,296	0	14,828,478
Total Liabilities & Fund Equity	31,524	245,861	14,553,296	2,675,000	17,505,680

Hammock Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2019 Through 5/31/2020

(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	42,724	(419)	(1)%
Total Revenues	43,143	42,724	(419)	(1)%
Expenditures				
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	23,193	11,597	33 %
Auditing Services	6,600	6,600	0	0 %
Arbitrage Rebate Calculation	650	650	0	0 %
Postage, Phone, Faxes, Copies	150	102	48	32 %
Professional Liability Insurance	1,800	1,838	(38)	(2)%
Legal Advertising	250	245	5	2 %
Bank Fees	200	40	160	80 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	917	(667)	(267)%
Legal Counsel				
District Counsel	1,500	1,128	372	25 %
Other Physical Environment				
General Liability Insurance	750	728	22	3 %
Total Expenditures	53,015	40,644	12,371	23 %
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	2,080	2,080	0 %
Fund Balance, Beginning of Period	0	(9,592)	(9,592)	0 %
Fund Balance, End of Period	0	(7,512)	(7,512)	0 %

Hammock Bay Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2016

From 10/1/2019 Through 5/31/2020

(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	223,467	5,522	3 %
Debt Service Prepayments	0	55,767	55,767	0 %
Interest Earnings				
Interest Earnings	0	2,270	2,270	0 %
Interest Payments	0	0	0	0 %
Total Revenues	<u>217,945</u>	<u>281,505</u>	<u>63,560</u>	<u>29 %</u>
Expenditures				
Debt Service Payments				
Interest Payments	87,945	89,018	(1,073)	(1)%
Principal Payments	130,000	225,000	(95,000)	(73)%
Total Expenditures	<u>217,945</u>	<u>314,018</u>	<u>(96,073)</u>	<u>(44)%</u>
Excess Revenues Over (Under) Expenditures	0	(32,513)	(32,513)	0 %
Fund Balance, Beginning of Period	0	44,823	44,823	0 %
Fund Balance, End of Period	<u>0</u>	<u>12,310</u>	<u>12,310</u>	<u>0 %</u>

Hammock Bay Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB
Reconciliation ID: 05/31/2020
Reconciliation Date: 5/31/2020
Status: Locked

Bank Balance	31,523.65
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	31,523.65
Balance Per Books	<u>31,523.65</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: 05/31/2020

Reconciliation Date: 5/31/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1091	5/1/2020	System Generated Check/Voucher	2,922.70	Meritus Districts
1092	5/5/2020	Series 2016 BY20 Tax Dist ID 8	2,200.38	Hammock Bay CDD
Cleared Checks/Vouchers			5,123.08	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 05/31/2020

Reconciliation Date: 5/31/2020

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR2572	5/31/2020	Tax Distribution - 05.05.2020	0.00
	CR2578	5/31/2020	May Bank Activity	<u>(5.00)</u>
Cleared Deposits				<u>(5.00)</u>