

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
August 31, 2020



Meritus Districts  
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# Hammock Bay Community Development District

Balance Sheet  
As of 8/31/2020  
(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	18,011	0	0	0	18,011
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	215,242	0	0	215,242
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	24,518	0	0	24,518
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	2,218,329	2,218,329
Other	0	0	0	0	0
<b>Total Assets</b>	<b>18,011</b>	<b>264,760</b>	<b>14,553,296</b>	<b>2,495,000</b>	<b>17,331,067</b>
<b>Liabilities</b>					
Accounts Payable	870	0	0	0	870
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	2,495,000	2,495,000
Other	0	0	0	0	0
<b>Total Liabilities</b>	<b>870</b>	<b>0</b>	<b>0</b>	<b>2,495,000</b>	<b>2,495,870</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	(10,101)	(13,613)	0	0	(23,714)
<b>Total Fund Equity &amp; Other Credits</b>	<b>17,141</b>	<b>264,760</b>	<b>14,553,296</b>	<b>0</b>	<b>14,835,197</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>18,011</b>	<b>264,760</b>	<b>14,553,296</b>	<b>2,495,000</b>	<b>17,331,067</b>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2019 Through 8/31/2020

(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	43,219	76	0 %
<b>Total Revenues</b>	<b>43,143</b>	<b>43,219</b>	<b>76</b>	<b>0 %</b>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	1,600	800	800	50 %
Financial & Administrative				
District Engineer	500	870	(370)	(74)%
Trustees Fees	3,800	5,028	(1,228)	(32)%
Management & Accounting Services	34,790	31,891	2,899	8 %
Auditing Services	6,600	6,600	0	0 %
Arbitrage Rebate Calculation	650	650	0	0 %
Postage, Phone, Faxes, Copies	150	109	41	27 %
Professional Liability Insurance	1,800	1,838	(38)	(2)%
Legal Advertising	250	1,148	(898)	(359)%
Bank Fees	200	55	145	73 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	979	(729)	(292)%
Legal Counsel				
District Counsel	1,500	2,448	(948)	(63)%
Other Physical Environment				
General Liability Insurance	750	728	22	3 %
<b>Total Expenditures</b>	<b>53,015</b>	<b>53,320</b>	<b>(305)</b>	<b>(1)%</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>
Excess Revenues Over (Under) Expenditures	0	(10,101)	(10,101)	0 %
Fund Balance, Beginning of Period	0	(9,592)	(9,592)	0 %
<b>Fund Balance, End of Period</b>	<b>0</b>	<b>(19,693)</b>	<b>(19,693)</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 8/31/2020

(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	225,376	7,431	3 %
Debt Service Prepayments	0	72,754	72,754	0 %
Interest Earnings				
Interest Earnings	0	2,274	2,274	0 %
<b>Total Revenues</b>	<u>217,945</u>	<u>300,404</u>	<u>82,459</u>	<u>38 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payments	87,945	89,018	(1,073)	(1)%
Principal Payments	130,000	225,000	(95,000)	(73)%
<b>Total Expenditures</b>	<u>217,945</u>	<u>314,018</u>	<u>(96,073)</u>	<u>(44)%</u>
Excess Revenues Over (Under) Expenditures	0	(13,613)	(13,613)	0 %
Fund Balance, Beginning of Period	0	44,823	44,823	0 %
<b>Fund Balance, End of Period</b>	<u>0</u>	<u>31,210</u>	<u>31,210</u>	<u>0 %</u>

Hammock Bay Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 08/31/2020  
Reconciliation Date: 8/31/2020  
Status: Locked

Bank Balance	18,011.08
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	18,011.08
Balance Per Books	<u>18,011.08</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: 08/31/2020

Reconciliation Date: 8/31/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1103	7/16/2020	System Generated Check/Voucher	200.00	Norman Kaiser
1105	8/1/2020	System Generated Check/Voucher	2,923.95	Meritus Districts
1106	8/13/2020	System Generated Check/Voucher	410.00	Hopping Green & Sams, P.A.
1107	8/20/2020	System Generated Check/Voucher	626.46	Northwest Florida Daily News
Cleared Checks/Vouchers			<u>4,160.41</u>	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 08/31/2020

Reconciliation Date: 8/31/2020

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CK937291	8/6/2020	Refund from GateHouse - 08/03/20	378.27	
CK5908	8/31/2020	August Bank Activity	<u>(5.00)</u>	
Cleared Deposits			373.27	