

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 2020



Meritus Districts
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Hammock Bay Community Development District

Balance Sheet

As of 9/30/2020

(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	13,385	0	0	0	13,385
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	215,243	0	0	215,243
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
Total Assets	13,385	264,762	14,553,296	2,495,000	17,326,442
Liabilities					
Accounts Payable	1,098	0	0	0	1,098
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
Total Liabilities	1,098	0	0	2,495,000	2,496,098
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	(14,955)	(13,612)	0	0	(28,567)
Total Fund Equity & Other Credits	12,287	264,762	14,553,296	0	14,830,345
Total Liabilities & Fund Equity	13,385	264,762	14,553,296	2,495,000	17,326,442

Hammock Bay Community Development District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

001 - General Fund
From 10/1/2019 Through 9/30/2020
(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	43,219	76	0 %
Total Revenues	<u>43,143</u>	<u>43,219</u>	<u>76</u>	<u>0 %</u>
Expenditures				
Legislative				
Supervisor Fees	1,600	1,400	200	13 %
Financial & Administrative				
District Engineer	500	870	(370)	(74)%
Trustees Fees	3,800	5,028	(1,228)	(32)%
Management & Accounting Services	34,790	34,790	(0)	(0)%
Auditing Services	6,600	6,600	0	0 %
Arbitrage Rebate Calculation	650	650	0	0 %
Postage, Phone, Faxes, Copies	150	113	37	24 %
Professional Liability Insurance	1,800	1,838	(38)	(2)%
Legal Advertising	250	1,351	(1,101)	(441)%
Bank Fees	200	60	140	70 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	1,000	(750)	(300)%
Legal Counsel				
District Counsel	1,500	2,676	(1,176)	(78)%
Other Physical Environment				
General Liability Insurance	750	728	22	3 %
Total Expenditures	<u>53,015</u>	<u>57,280</u>	<u>(4,265)</u>	<u>(8)%</u>
Other Financing Sources				
Interfund Transfer	3,800	0	(3,800)	(100)%
Reserves	6,072	0	(6,072)	(100)%
Total Other Financing Sources	<u>9,872</u>	<u>0</u>	<u>(9,872)</u>	<u>(100)%</u>
Excess Revenues Over (Under) Expenditures	0	(14,061)	(14,061)	0 %
Fund Balance, Beginning of Period	0	(9,592)	(9,592)	0 %
Fund Balance, End of Period	<u>0</u>	<u>(23,653)</u>	<u>(23,653)</u>	<u>0 %</u>

Hammock Bay Community Development District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

201 - Debt Service Fund Series 2016

From 10/1/2019 Through 9/30/2020

(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	225,376	7,431	3 %
Debt Service Prepayments	0	72,754	72,754	0 %
Interest Earnings				
Interest Earnings	0	2,275	2,275	0 %
Total Revenues	<u>217,945</u>	<u>300,406</u>	<u>82,461</u>	<u>38 %</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	(13,612)	(13,612)	0 %
Fund Balance, Beginning of Period	0	44,823	44,823	0 %
Fund Balance, End of Period	<u>0</u>	<u>31,211</u>	<u>31,211</u>	<u>0 %</u>

Hammock Bay Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB
Reconciliation ID: 09/30/2020
Reconciliation Date: 9/30/2020
Status: Locked

Bank Balance	13,784.63
Less Outstanding Checks/Vouchers	400.00
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	13,384.63
Balance Per Books	<u>13,384.63</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: 09/30/2020

Reconciliation Date: 9/30/2020

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1112	9/24/2020	System Generated Check/Voucher	200.00	Manuel Vital
1113	9/24/2020	System Generated Check/Voucher	200.00	Robert Sullivan
Outstanding Checks/Vouchers			400.00	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 09/30/2020

Reconciliation Date: 9/30/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1108	9/1/2020	System Generated Check/Voucher	870.00	Connelly & Wicker Inc.
1109	9/1/2020	System Generated Check/Voucher	2,923.95	Meritus Districts
1110	9/17/2020	System Generated Check/Voucher	227.50	Hopping Green & Sams, P.A.
1111	9/24/2020	System Generated Check/Voucher	200.00	Tim Edwards
Cleared Checks/Vouchers			4,221.45	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB
Reconciliation ID: 09/30/2020
Reconciliation Date: 9/30/2020
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CK5910	9/30/2020	September Bank Activity	(5.00)	
Cleared Deposits			(5.00)	
			<u><u>(5.00)</u></u>	