

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2020



Meritus Districts
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Hammock Bay Community Development District

Balance Sheet

As of 10/31/2020

(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	7,741	0	0	0	7,741
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	175,296	0	0	175,296
Investments--Interest--Series 2016 #9001	0	0	0	0	0
Investments--Sinking--Series 2016 #9002	0	0	0	0	0
Investments--Prepayment--Seri... 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	2,193,329	2,193,329
Other	0	0	0	0	0
Total Assets	7,741	207,827	14,553,296	2,470,000	17,238,864
Liabilities					
Accounts Payable	750	0	0	0	750
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	2,470,000	2,470,000
Other	0	0	0	0	0
Total Liabilities	750	0	0	2,470,000	2,470,750
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	264,762	0	0	264,762
Fund Balance-Unreserved	13,181	0	0	0	13,181
Investment In General Fixed Assets	0	0	14,553,296	0	14,553,296
Other	(6,190)	(56,935)	0	0	(63,125)
Total Fund Equity & Other Credits	6,991	207,827	14,553,296	0	14,768,114
Total Liabilities & Fund Equity	7,741	207,827	14,553,296	2,470,000	17,238,864

Hammock Bay Community Development District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

001 - General Fund
From 10/1/2020 Through 10/31/2020
(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	395	(42,747)	(99)%
Total Revenues	43,143	395	(42,747)	(99)%
Expenditures				
Legislative				
Supervisor Fees	1,600	0	1,600	100 %
Financial & Administrative				
District Engineer	500	0	500	100 %
Trustees Fees	3,800	0	3,800	100 %
Management & Accounting Services	34,790	2,899	31,891	92 %
Auditing Services	6,600	0	6,600	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	150	3	147	98 %
Professional Liability Insurance	1,800	2,732	(932)	(52)%
Legal Advertising	250	0	250	100 %
Bank Fees	200	5	195	98 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	771	(521)	(208)%
Legal Counsel				
District Counsel	1,500	0	1,500	100 %
Other Physical Environment				
General Liability Insurance	750	0	750	100 %
Total Expenditures	53,015	6,585	46,430	88 %
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	(6,190)	(6,190)	0 %
Fund Balance, Beginning of Period	0	(23,653)	(23,653)	0 %
Fund Balance, End of Period	0	(29,843)	(29,843)	0 %

Hammock Bay Community Development District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

201 - Debt Service Fund Series 2016

From 10/1/2020 Through 10/31/2020

(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	210,190	1,700	(208,490)	(99)%
Debt Service Prepayments	0	7,531	7,531	0 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>1</u>	<u>1</u>	<u>0 %</u>
Total Revenues	<u>210,190</u>	<u>9,233</u>	<u>(200,958)</u>	<u>(96)%</u>
Expenditures				
Debt Service Payments				
Interest Payments	80,191	41,168	39,024	49 %
Principal Payments	<u>130,000</u>	<u>25,000</u>	<u>105,000</u>	<u>81 %</u>
Total Expenditures	<u>210,191</u>	<u>66,168</u>	<u>144,024</u>	<u>69 %</u>
Excess Revenues Over (Under) Expenditures	<u>(1)</u>	<u>(56,935)</u>	<u>(56,934)</u>	<u>5,693,400 %</u>
Fund Balance, Beginning of Period	0	31,211	31,211	0 %
Fund Balance, End of Period	<u><u>(1)</u></u>	<u><u>(25,724)</u></u>	<u><u>(25,723)</u></u>	<u><u>2,572,313 %</u></u>

Hammock Bay Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 10/31/2020

Reconciliation Date: 10/31/2020

Status: Locked

Bank Balance	9,441.48
Less Outstanding Checks/Vouchers	1,700.34
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	7,741.14
Balance Per Books	<u>7,741.14</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: 10/31/2020

Reconciliation Date: 10/31/2020

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1121	10/30/2020	Series 2016 FY20 Tax Dist ID Excess Fees	1,700.34	Hammock Bay CDD
Outstanding Checks/Vouchers			1,700.34	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 10/31/2020

Reconciliation Date: 10/31/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1112	9/24/2020	System Generated Check/Voucher	200.00	Manuel Vital
1113	9/24/2020	System Generated Check/Voucher	200.00	Robert Sullivan
1114	10/1/2020	System Generated Check/Voucher	894.00	Auto-Owners Insurance
1115	10/1/2020	System Generated Check/Voucher	2,923.40	Meritus Districts
1116	10/8/2020	System Generated Check/Voucher	175.00	Department of Economic Opportunity
1117	10/8/2020	System Generated Check/Voucher	203.52	Gatehouse Media, Northwest Florida
1118	10/8/2020	System Generated Check/Voucher	1,838.00	Chubb & Son
Cleared Checks/Vouchers			6,433.92	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 10/31/2020

Reconciliation Date: 10/31/2020

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR5916	10/29/2020	Tax Distribution - 10.29.2020	70.35	
CR5913	10/30/2020	Tax Distribution - 10.30.2020	2,025.42	
001	10/31/2020	October Bank Activity	<u>(5.00)</u>	
Cleared Deposits			2,090.77	