

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2020



Meritus Districts
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Hammock Bay Community Development District

Balance Sheet

As of 11/30/2020

(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	8,069	0	0	0	8,069
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	195,928	0	0	195,928
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	8,069	228,459	14,553,296	2,470,000	17,259,824
Liabilities					
Accounts Payable	0	0	0	0	0
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	0	0	0	2,470,000	2,470,000
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	(5,112)	(36,303)	0	0	(41,415)
Total Fund Equity & Other Credits	8,069	228,459	14,553,296	0	14,789,824
Total Liabilities & Fund Equity	8,069	228,459	14,553,296	2,470,000	17,259,824

Hammock Bay Community Development District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

001 - General Fund
From 10/1/2020 Through 11/30/2020
(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	4,401	(38,741)	(90)%
Total Revenues	43,143	4,401	(38,741)	(90)%
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	5,798	28,992	83 %
Auditing Services	6,600	0	6,600	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	150	6	144	96 %
Professional Liability Insurance	1,800	2,732	(932)	(52)%
Legal Advertising	250	0	250	100 %
Bank Fees	200	10	190	95 %
Dues, Licenses & Fees	175	175	0	0 %
Website Administration	250	792	(542)	(217)%
Legal Counsel				
District Counsel	1,500	0	1,500	100 %
Other Physical Environment				
General Liability Insurance	750	0	750	100 %
Total Expenditures	53,015	9,513	43,502	82 %
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	(5,112)	(5,112)	0 %
Fund Balance, Beginning of Period	0	(23,653)	(23,653)	0 %
Fund Balance, End of Period	0	(28,765)	(28,765)	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 11/30/2020

(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	210,190	22,331	(187,859)	(89)%
Debt Service Prepayments	0	7,531	7,531	0 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>3</u>	<u>3</u>	<u>0 %</u>
Total Revenues	<u>210,190</u>	<u>29,865</u>	<u>(180,325)</u>	<u>(86)%</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>(36,303)</u>	<u>(36,302)</u>	<u>3,630,161 %</u>
Fund Balance, Beginning of Period	0	31,211	31,211	0 %
Fund Balance, End of Period	<u>(1)</u>	<u>(5,092)</u>	<u>(5,091)</u>	<u>509,074 %</u>

Hammock Bay Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 11/30/2020

Reconciliation Date: 11/30/2020

Status: Locked

Bank Balance	20,675.92
Less Outstanding Checks/Vouchers	12,606.75
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	8,069.17
Balance Per Books	<u>8,069.17</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: 11/30/2020

Reconciliation Date: 11/30/2020

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1124	11/30/2020	Series 2016 FY21 Tax Dist ID 2	12,606.75	Hammock Bay CDD
Outstanding Checks/Vouchers			12,606.75	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 11/30/2020

Reconciliation Date: 11/30/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1121	10/30/2020	Series 2016 FY20 Tax Dist ID Excess Fees	1,700.34	Hammock Bay CDD
1119	11/1/2020	System Generated Check/Voucher	750.00	ADA Site Compliance
1120	11/1/2020	System Generated Check/Voucher	2,922.95	Meritus Districts
1122	11/13/2020	Series 2016 FY21 Tax Dist ID 1	8,024.31	Hammock Bay CDD
Cleared Checks/Vouchers			13,397.60	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 11/30/2020

Reconciliation Date: 11/30/2020

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR5920	11/13/2020	Tax Distribution - 11.13.20	9,582.41	
001	11/30/2020	November Bank Activity	(5.00)	
CR265	11/30/2020	Tax Distribution - 11.30.20	<u>15,054.63</u>	
Cleared Deposits			24,632.04	