

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
September 30, 2019



Meritus Districts  
2005 Pan Am Circle ~ Suite 300 ~ Tampa, FL 33607-1775  
Phone (813) 873-7300 ~ Fax (813) 873-7070

# Hammock Bay Community Development District

## Balance Sheet

As of 9/30/2019

(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	24,938	0	0	0	24,938
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	207,509	0	0	207,509
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	44,162	0	0	44,162
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	1,257	0	0	0	1,257
Improvements Other Than Buildings	0	0	14,553,296	0	14,553,296
Amount Available-Debt Service	0	0	0	380,061	380,061
Amount To Be Provided-Debt Service	0	0	0	2,339,939	2,339,939
Other	0	0	0	0	0
<b>Total Assets</b>	<b>26,195</b>	<b>276,671</b>	<b>14,553,296</b>	<b>2,720,000</b>	<b>17,576,161</b>
<b>Liabilities</b>					
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	2,720,000	2,720,000
Other	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,720,000</b>	<b>2,720,000</b>
<b>Fund Equity &amp; Other Credits</b>					
Fund Balance-All Other Reserves	0	233,551	0	0	233,551

# Hammock Bay Community Development District

## Balance Sheet

As of 9/30/2019

(In Whole Numbers)

	General Fund	Debt Service Fund Series 2016	General Fixed Assets Account Group	General Long-Term Debt Account Group	Total
Fund Balance-Unreserved	36,834	0	0	0	36,834
Investment In General Fixed Assets	0	0	14,553,296	0	14,553,296
Other	(10,640)	43,120	0	0	32,481
Total Fund Equity & Other Credits	26,195	276,671	14,553,296	0	14,856,161
Total Liabilities & Fund Equity	26,195	276,671	14,553,296	2,720,000	17,576,161

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund  
From 10/1/2018 Through 9/30/2019  
(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	43,163	43,168	5	0 %
<b>Total Revenues</b>	<b>43,163</b>	<b>43,168</b>	<b>5</b>	<b>0 %</b>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	1,600	1,000	600	38 %
Financial & Administrative				
District Engineer	1,000	750	250	25 %
Disclosure Report	500	0	500	100 %
Trustees Fees	4,000	3,771	229	6 %
Management & Accounting Services	34,790	34,540	250	1 %
Auditing Services	6,600	6,600	0	0 %
Arbitrage Rebate Calculation	650	650	0	0 %
Postage, Phone, Faxes, Copies	500	126	374	75 %
Professional Liability Insurance	1,800	1,838	(38)	(2)%
Legal Advertising	750	614	136	18 %
Bank Fees	750	85	665	89 %
Dues, Licenses & Fees	185	175	10	5 %
Office Supplies	100	0	100	100 %
Website Administration	0	1,800	(1,800)	0 %
Legal Counsel				
District Counsel	3,000	1,062	1,938	65 %
Other Physical Environment				
General Liability Insurance	750	796	(46)	(6)%
HOA Maintenance Agreement	100	0	100	100 %
<b>Total Expenditures</b>	<b>57,075</b>	<b>53,808</b>	<b>3,267</b>	<b>6 %</b>
<b>Other Financing Sources</b>				
Interfund Transfer	13,912	0	(13,912)	(100)%
<b>Excess Revenues Over (Under) Expenditures</b>	<b>0</b>	<b>(10,640)</b>	<b>(10,640)</b>	<b>0 %</b>
<b>Fund Balance, End of Period</b>	<b>0</b>	<b>(10,640)</b>	<b>(10,640)</b>	<b>0 %</b>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2016

From 10/1/2018 Through 9/30/2019

(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	222,565	230,047	7,482	3 %
Debt Service Prepayments	0	51,990	51,990	0 %
Interest Earnings				
Interest Earnings	0	5,545	5,545	0 %
<b>Total Revenues</b>	<u>222,565</u>	<u>287,583</u>	<u>65,018</u>	<u>29 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payments	92,565	94,463	(1,898)	(2)%
Principal Payments	130,000	150,000	(20,000)	(15)%
<b>Total Expenditures</b>	<u>222,565</u>	<u>244,463</u>	<u>(21,898)</u>	<u>(10)%</u>
Excess Revenues Over (Under) Expenditures	0	43,120	43,120	0 %
<b>Fund Balance, End of Period</b>	<u>0</u>	<u>43,120</u>	<u>43,120</u>	<u>0 %</u>

Hammock Bay Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 09/30/2019  
Reconciliation Date: 9/30/2019  
Status: Locked

Bank Balance	24,937.77
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	24,937.77
Balance Per Books	<u>24,937.77</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: 09/30/2019

Reconciliation Date: 9/30/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1060	9/1/2019	System Generated Check/Voucher	200.00	Tim Edwards
1061	9/1/2019	System Generated Check/Voucher	200.00	Manuel Vital
1062	9/1/2019	System Generated Check/Voucher	2,882.53	Meritus Districts
1063	9/1/2019	System Generated Check/Voucher	200.00	Robert Sullivan
1064	9/19/2019	System Generated Check/Voucher	728.00	Auto-Owners Insurance
Cleared Checks/Vouchers			<u>4,210.53</u>	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 09/30/2019

Reconciliation Date: 9/30/2019

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR234	9/30/2019	September Bank Activity	<u>(5.00)</u>
Cleared Deposits				<u>(5.00)</u>
				<u><u>(5.00)</u></u>