

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
December 31, 2018



Meritus Districts  
2005 Pan Am Circle ~ Suite 120 ~ Tampa, FL 33607-1775  
Phone (813) 873-7300 ~ Fax (813) 873-7070

# Hammock Bay Community Development District

## Balance Sheet

As of 12/31/2018

(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	64,470	0	0	0	64,470
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	363,520	0	0	363,520
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	22	0	0	22
Investments--Reserve--Series 2016 #9003	0	25,000	0	0	25,000
Prepaid Items	0	0	0	0	0
Prepaid Prof Liab Insurance	1,378	0	0	0	1,378
Prepaid GL Insurance	0	0	0	0	0
Prepaid Trustee Fees	314	0	0	0	314
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	2,784,939	2,784,939
Other	0	0	0	0	0
<b>Total Assets</b>	<b>66,163</b>	<b>388,542</b>	<b>14,553,296</b>	<b>3,165,000</b>	<b>18,173,000</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	3,165,000	3,165,000
Other	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,165,000</b>	<b>3,165,000</b>
<b>Fund Equity &amp; Other Credits</b>					
Fund Balance-All Other Reserves	0	239,311	0	0	239,311

# Hammock Bay Community Development District

## Balance Sheet

As of 12/31/2018

(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	44,913	0	0	0	44,913
Investment In General Fixed Assets	0	0	14,553,296	0	14,553,296
Other	21,250	149,231	0	0	170,480
Total Fund Equity & Other Credits	66,163	388,542	14,553,296	0	15,008,000
Total Liabilities & Fund Equity	66,163	388,542	14,553,296	3,165,000	18,173,000

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund  
From 10/1/2018 Through 12/31/2018  
(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	40,616	(2,548)	(6)%
<b>Total Revenues</b>	<b>43,163</b>	<b>40,616</b>	<b>(2,548)</b>	<b>(6)%</b>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	1,600	0	1,600	100 %
Financial & Administrative				
District Engineer	1,000	0	1,000	100 %
Disclosure Report	500	0	500	100 %
Trustees Fees	4,000	943	3,057	76 %
Management & Accounting Services	34,790	8,635	26,155	75 %
Auditing Services	6,600	0	6,600	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	500	156	345	69 %
Professional Liability Insurance	1,800	460	1,340	74 %
Legal Advertising	750	0	750	100 %
Bank Fees	750	70	680	91 %
Dues, Licenses & Fees	185	175	10	5 %
Office Supplies	100	0	100	100 %
Website Administration	0	900	(900)	0 %
Legal Counsel				
District Counsel	3,000	0	3,000	100 %
Other Physical Environment				
General Liability Insurance	750	68	682	91 %
HOA Maintenance Agreement	100	0	100	100 %
<b>Total Expenditures</b>	<b>57,075</b>	<b>11,406</b>	<b>45,669</b>	<b>80 %</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>29,209</b>	<b>29,209</b>	<b>0 %</b>
<b>Fund Balance, Beginning of Period</b>				
	0	(40,109)	(40,109)	0 %
<b>Fund Balance, End of Period</b>	<b>0</b>	<b>(10,900)</b>	<b>(10,900)</b>	<b>0 %</b>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

200 - Debt Service Fund Series 2004

From 10/1/2018 Through 12/31/2018

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Excess Revenues Over (Under) Expenditures	0	0	0	0 %
Fund Balance, Beginning of Period	0	(580,824)	(580,824)	0 %
Fund Balance, End of Period	<u>0</u>	<u>(580,824)</u>	<u>(580,824)</u>	<u>0 %</u>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2016

From 10/1/2018 Through 12/31/2018

(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	216,445	(6,120)	(3)%
Interest Earnings				
Interest Earnings	0	901	901	0 %
<b>Total Revenues</b>	<u>222,565</u>	<u>217,346</u>	<u>(5,219)</u>	<u>(2)%</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payments	92,565	47,355	45,210	49 %
Principal Payments	130,000	15,000	115,000	88 %
<b>Total Expenditures</b>	<u>222,565</u>	<u>62,355</u>	<u>160,210</u>	<u>72 %</u>
<b>Excess Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>154,991</u>	<u>154,991</u>	<u>0 %</u>
<b>Fund Balance, Beginning of Period</b>	<u>0</u>	<u>233,551</u>	<u>233,551</u>	<u>0 %</u>
<b>Fund Balance, End of Period</b>	<u><u>0</u></u>	<u><u>388,542</u></u>	<u><u>388,542</u></u>	<u><u>0 %</u></u>

Hammock Bay Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 12/31/2018  
Reconciliation Date: 12/31/2018  
Status: Locked

Bank Balance	64,675.36
Less Outstanding Checks/Vouchers	205.62
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	64,469.74
Balance Per Books	<u>64,469.74</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: 12/31/2018**

**Reconciliation Date: 12/31/2018**

**Status: Locked**

**Outstanding Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1032	12/28/2018	Series 2016 F19 Tax Dist ID 4	<u>205.62</u>	Hammock Bay CDD
Outstanding Checks/Vouchers			<u>205.62</u>	



**Hammock Bay Community Development District  
Reconcile Cash Accounts**

**Detail**

**Cash Account: 10102 Cash-Operating Account TMB**

**Reconciliation ID: 12/31/2018**

**Reconciliation Date: 12/31/2018**

**Status: Locked**

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1023	11/16/2018	Series 2016 FY19 Tax Dist ID 1	13,234.14	Hammock Bay CDD
1024	11/26/2018	System Generated Check/Voucher	68.00	Auto-Owners Insurance
1026	11/26/2018	System Generated Check/Voucher	200.00	Manuel Vital
1027	11/26/2018	System Generated Check/Voucher	200.00	Robert Sullivan
1029	11/29/2018	Series 2016 FY19 Tax Dist ID 2	10,696.13	Hammock Bay CDD
1028	12/1/2018	System Generated Check/Voucher	2,965.18	Meritus Districts
1030	12/14/2018	Series 2016 FY19 Tax Dist ID 3	<u>192,309.32</u>	Hammock Bay CDD
Cleared Checks/Vouchers			<u>219,672.77</u>	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 12/31/2018

Reconciliation Date: 12/31/2018

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR203	12/14/2018	FY 2019 Tax Dist ID 3	228,395.87
	CR205	12/31/2018	FY 2019 Tax Dist ID 4	244.21
	CR208	12/31/2018	December Bank Activity	<u>(5.00)</u>
Cleared Deposits				<u>228,635.08</u>

# Free Business Checking

**Statement Period**  
From 12/01/2018 To 12/31/2018

**Account Number**

7 Images Included

R HAMMOCK BAY COMMUNITY DEVELOPMENT DIST  
C/O DISTRICT MANAGER  
5680 W CYPRESS ST STE A  
TAMPA FL 33607-1775

**Customer Service:**

1-800-243-2524 or 1-601-961-6000  
Automated Response: 24 hours/day  
Representatives: Mon. - Fri., 7am-7pm;  
Sat. 9am-2pm

For questions, or to receive a **Trustmark Access Number** for use with automated telephone services, call during representative hours and choose option '0'.

FAQs available at [www.trustmark.com](http://www.trustmark.com)



## Summary

Description	Transactions	Amount
Balance last statement		55,713.05
Deposits and other credits	2	+ 228,640.08
Checks and other withdrawals	7	- 219,672.77
Service charges	1	- 5.00
<b>Balance this statement</b>		<b>\$64,675.36</b>

*Note: Your lowest balance during this period was \$28,349.60, and it occurred on 12/7/2018.*



## Deposits and Other Credits

Date	Amount	Description
12/14	228,395.87	ACH DEPOSIT Rhonda Skipper Tax Distr CCD 999991
12/28	244.21	ACH DEPOSIT Rhonda Skipper Tax Distr CCD 999991

**Total of Deposits and Other Credits: \$228,640.08**



## Checks and Other Withdrawals

### Checks Paid

Number of images included in this statement: 7

Number	Date Paid	Amount	Number	Date Paid	Amount	Number	Date Paid	Amount
1023	12/6	13,234.14	1027	12/3	200.00	1030	12/20	192,309.32
1024	12/4	68.00	1028	12/3	2,965.18			
1026 #	12/7	200.00	1029	12/6	10,696.13			

# Free Business Checking

<b>Statement Period</b> From 12/01/2018 To 12/31/2018	<b>Account Number</b>
--	-----------------------

*Checks and Other Withdrawals - continued*

**Checks Paid - continued**

Number of images included in this statement: 7



**Total of Checks Paid: \$219,672.77**

# Indicates a break in the check number sequence before this check.

★ Represents an unnumbered check or a non-check item.

## Service Charges

Date	Amount	Description
12/31	- 5.00	MAINTENANCE FEE

**Total of Service Charges: \$5.00**

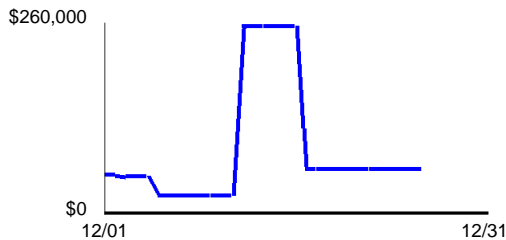
### Aggregate Overdraft and Returned Item Fees

	Total for This Period	Total Year-to-Date
<b>Total Overdraft Fees</b>	\$0.00	\$0.00
<b>Total Returned Item Fees</b>	\$0.00	\$0.00



## Daily Balance History

Date	Balance	Date	Balance	Date	Balance
12/1	\$55,713.05	12/6	\$28,549.60	12/20	\$64,436.15
12/3	\$52,547.87	12/7	\$28,349.60	12/28	\$64,680.36
12/4	\$52,479.87	12/14	\$256,745.47	12/31	\$64,675.36



**Your Balance this Period**  
Balance

# Free Business Checking

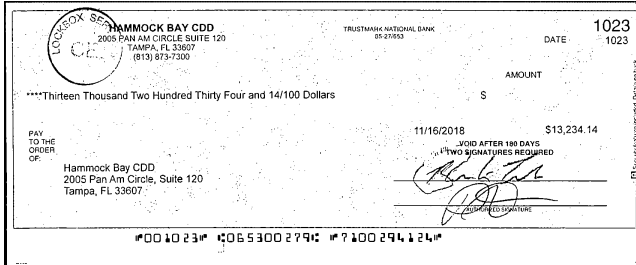
**Statement Period**  
From 12/01/2018 To 12/31/2018

**Account Number**



## Check Images

**Note:** The items below are true and correct copies of the original items which have been photographically reproduced by the bank.



**HAMMOCK BAY CDD**  
2005 PAN AM CIRCLE SUITE 120  
TAMPA, FL 33607  
(813) 873-7300

TRUSTMARK NATIONAL BANK  
85-27553

DATE 1023  
1023

AMOUNT \$13,234.14

VOID AFTER 180 DAYS  
TWO SIGNATURES REQUIRED

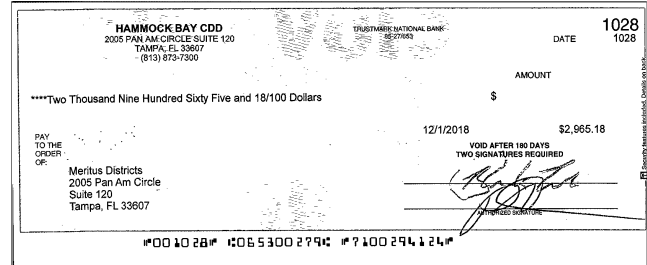
PAY TO THE ORDER OF: Hammock Bay CDD  
2005 Pan Am Circle, Suite 120  
Tampa, FL 33607

11/16/2018

THIRTEEN THOUSAND TWO HUNDRED THIRTY FOUR AND 14/100 DOLLARS

⑆00 10 23⑆ ⑆065300 279⑆ ⑆7100 294 1 24⑆

Ck 1023 Ref 901130899 Pd 12/6 \$13234.14



**HAMMOCK BAY CDD**  
2005 PAN AM CIRCLE SUITE 120  
TAMPA, FL 33607  
(813) 873-7300

TRUSTMARK NATIONAL BANK  
85-27553

DATE 1028  
1028

AMOUNT \$2,965.18

VOID AFTER 180 DAYS  
TWO SIGNATURES REQUIRED

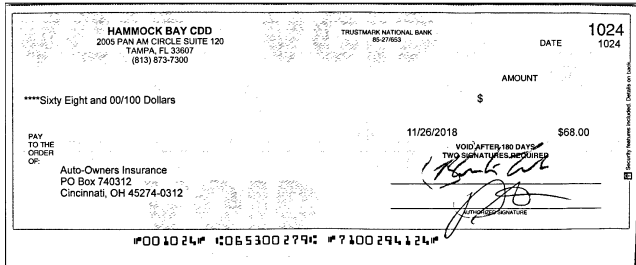
PAY TO THE ORDER OF: Meritus Districts  
2005 Pan Am Circle  
Suite 120  
Tampa, FL 33607

12/1/2018

TWO THOUSAND NINE HUNDRED SIXTY FIVE AND 18/100 DOLLARS

⑆00 10 28⑆ ⑆065300 279⑆ ⑆7100 294 1 24⑆

Ck 1028 Ref 900493087 Pd 12/3 \$2965.18



**HAMMOCK BAY CDD**  
2005 PAN AM CIRCLE SUITE 120  
TAMPA, FL 33607  
(813) 873-7300

TRUSTMARK NATIONAL BANK  
85-27553

DATE 1024  
1024

AMOUNT \$68.00

VOID AFTER 180 DAYS  
TWO SIGNATURES REQUIRED

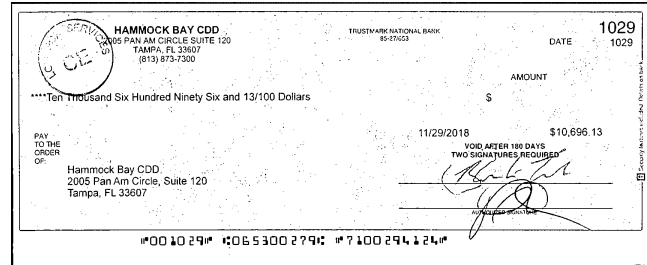
PAY TO THE ORDER OF: Auto-Owners Insurance  
PO Box 740312  
Cincinnati, OH 45274-0312

11/26/2018

SIXTY EIGHT AND 00/100 DOLLARS

⑆00 10 24⑆ ⑆065300 279⑆ ⑆7100 294 1 24⑆

Ck 1024 Ref 900633349 Pd 12/4 \$68.00



**HAMMOCK BAY CDD**  
2005 PAN AM CIRCLE SUITE 120  
TAMPA, FL 33607  
(813) 873-7300

TRUSTMARK NATIONAL BANK  
85-27553

DATE 1029  
1029

AMOUNT \$10,696.13

VOID AFTER 180 DAYS  
TWO SIGNATURES REQUIRED

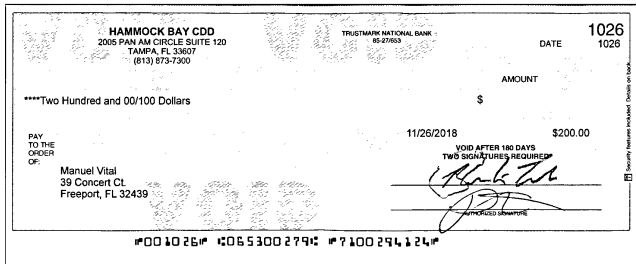
PAY TO THE ORDER OF: Hammock Bay CDD  
2005 Pan Am Circle, Suite 120  
Tampa, FL 33607

11/29/2018

TEN THOUSAND SIX HUNDRED NINETY SIX AND 13/100 DOLLARS

⑆00 10 29⑆ ⑆065300 279⑆ ⑆7100 294 1 24⑆

Ck 1029 Ref 901130900 Pd 12/6 \$10696.13



**HAMMOCK BAY CDD**  
2005 PAN AM CIRCLE SUITE 120  
TAMPA, FL 33607  
(813) 873-7300

TRUSTMARK NATIONAL BANK  
85-27553

DATE 1026  
1026

AMOUNT \$200.00

VOID AFTER 180 DAYS  
TWO SIGNATURES REQUIRED

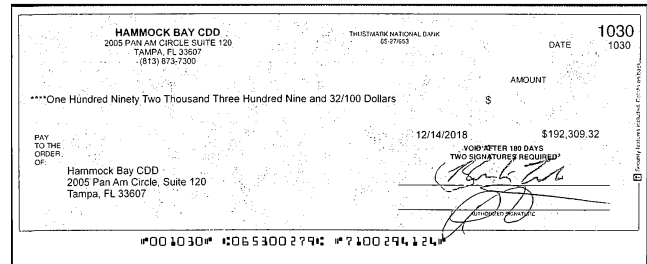
PAY TO THE ORDER OF: Manuel Vital  
39 Concert Ct  
Freeport, FL 32439

11/26/2018

TWO HUNDRED AND 00/100 DOLLARS

⑆00 10 26⑆ ⑆065300 279⑆ ⑆7100 294 1 24⑆

Ck 1026 Ref 901183082 Pd 12/7 \$200.00



**HAMMOCK BAY CDD**  
2005 PAN AM CIRCLE SUITE 120  
TAMPA, FL 33607  
(813) 873-7300

TRUSTMARK NATIONAL BANK  
85-27553

DATE 1030  
1030

AMOUNT \$192,309.32

VOID AFTER 180 DAYS  
TWO SIGNATURES REQUIRED

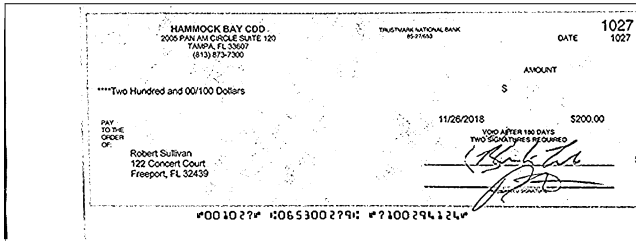
PAY TO THE ORDER OF: Hammock Bay CDD  
2005 Pan Am Circle, Suite 120  
Tampa, FL 33607

12/14/2018

ONE HUNDRED NINETY TWO THOUSAND THREE HUNDRED NINE AND 32/100 DOLLARS

⑆00 10 30⑆ ⑆065300 279⑆ ⑆7100 294 1 24⑆

Ck 1030 Ref 401155879 Pd 12/20 \$192309.32



**HAMMOCK BAY CDD**  
2005 PAN AM CIRCLE SUITE 120  
TAMPA, FL 33607  
(813) 873-7300

TRUSTMARK NATIONAL BANK  
85-27553

DATE 1027  
1027

AMOUNT \$200.00

VOID AFTER 180 DAYS  
TWO SIGNATURES REQUIRED

PAY TO THE ORDER OF: Robert Sullivan  
122 Concert Court  
Freeport, FL 32439

11/26/2018

TWO HUNDRED AND 00/100 DOLLARS

⑆00 10 27⑆ ⑆065300 279⑆ ⑆7100 294 1 24⑆

Ck 1027 Ref 900505327 Pd 12/3 \$200.00