

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
September 30, 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 9/30/2018

(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 2	30,322	0	0	0	30,322
Cash-Operating Account TMB	6,941	0	0	0	6,941
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	192,443	0	0	192,443
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	14,562	0	0	14,562
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	2,784,939	2,784,939
Other	0	0	0	0	0
<b>Total Assets</b>	<b>38,521</b>	<b>232,006</b>	<b>14,553,296</b>	<b>3,165,000</b>	<b>17,988,822</b>
<b>Liabilities</b>					
Accounts Payable	643	0	0	0	643
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>643</b>	<b>0</b>	<b>0</b>	<b>3,165,000</b>	<b>3,165,643</b>

Fund Equity & Other Credits

# Hammock Bay Community Development District

## Balance Sheet

As of 9/30/2018

(In Whole Numbers)

	General Fund	Debt Service Fund Series 2016	General Fixed Assets Account Group	General Long-Term Debt Account Group	Total
Fund Balance-All Other Reserves	0	239,311	0	0	239,311
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	<u>(7,035)</u>	<u>(7,306)</u>	<u>0</u>	<u>0</u>	<u>(14,340)</u>
Total Fund Equity & Other Credits	<u>37,878</u>	<u>232,006</u>	<u>14,553,296</u>	<u>0</u>	<u>14,823,179</u>
Total Liabilities & Fund Equity	<u><u>38,521</u></u>	<u><u>232,006</u></u>	<u><u>14,553,296</u></u>	<u><u>3,165,000</u></u>	<u><u>17,988,822</u></u>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund  
From 10/1/2017 Through 9/30/2018  
(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	46,629	43,226	(3,403)	(7)%
<b>Total Revenues</b>	<u>46,629</u>	<u>43,226</u>	<u>(3,403)</u>	<u>(7)%</u>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	1,200	600	600	50 %
Financial & Administrative				
District Engineer	1,000	833	168	17 %
Disclosure Report	500	0	500	100 %
Trustees Fees	6,000	2,514	3,486	58 %
Management & Accounting Services	34,540	34,540	0	0 %
Auditing Services	6,500	6,600	(100)	(2)%
Arbitrage Rebate Calculation	650	650	0	0 %
Financial Services	250	0	250	100 %
Postage, Phone, Faxes, Copies	500	329	171	34 %
Professional Liability Insurance	1,800	1,838	(38)	(2)%
Legal Advertising	750	125	625	83 %
Bank Fees	500	742	(242)	(48)%
Dues, Licenses & Fees	185	175	10	5 %
Office Supplies	0	200	(200)	0 %
Legal Counsel				
District Counsel	3,800	2,138	1,663	44 %
Other Physical Environment				
General Liability Insurance	750	601	149	20 %
HOA Maintenance Agreement	100	0	100	100 %
<b>Total Expenditures</b>	<u>59,025</u>	<u>51,883</u>	<u>7,142</u>	<u>12 %</u>
Other Financing Sources				
Interfund Transfer	12,396	1,623	(10,773)	(87)%
Excess Revenues Over (Under) Expenditures	0	(7,035)	(7,035)	0 %
Fund Balance, Beginning of Period	0	(32,149)	(32,149)	0 %
Fund Balance, End of Period	<u>0</u>	<u>(39,184)</u>	<u>(39,184)</u>	<u>0 %</u>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

200 - Debt Service Fund Series 2004

From 10/1/2017 Through 9/30/2018

(In Whole Numbers)

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>Total Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
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 10/1/2017 Through 9/30/2018

(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	223,753	230,474	6,721	3 %
Debt Service Prepayments	0	24,917	24,917	0 %
Debt Service Assmts - Off-Roll	0	827	827	0 %
Interest Earnings				
Interest Earnings	0	2,842	2,842	0 %
<b>Total Revenues</b>	<u>223,753</u>	<u>259,060</u>	<u>35,307</u>	<u>16 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payments	98,753	99,743	(990)	(1)%
Principal Payments	125,000	165,000	(40,000)	(32)%
<b>Total Expenditures</b>	<u>223,753</u>	<u>264,743</u>	<u>(40,990)</u>	<u>(18)%</u>
<b>Other Financing Sources</b>				
Interfund Transfer	0	(1,623)	(1,623)	0 %
<b>Excess Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>(7,306)</u>	<u>(7,306)</u>	<u>0 %</u>
<b>Fund Balance, Beginning of Period</b>	<u>0</u>	<u>239,311</u>	<u>239,311</u>	<u>0 %</u>
<b>Fund Balance, End of Period</b>	<u><u>0</u></u>	<u><u>232,006</u></u>	<u><u>232,006</u></u>	<u><u>0 %</u></u>

Hammock Bay Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10100 Cash-Operating Account 2  
Reconciliation ID: 09/30/2018  
Reconciliation Date: 9/30/2018  
Status: Locked

Bank Balance	30,322.40
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>(1,355.27)</u>
Reconciled Bank Balance	28,967.13
Balance Per Books	<u>28,967.13</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: 10100 Cash-Operating Account 2

Reconciliation ID: 09/30/2018

Reconciliation Date: 9/30/2018

Status: Locked

Cleared Other Cash Items

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
JV929	9/30/2018	September Bank Fee	<u>(50.26)</u>
Cleared Other Cash Items			<u>(50.26)</u>
			<u><u>(50.26)</u></u>



# Commercial Checking Acct Public Funds

Account number:

■ September 1, 2018 - September 30, 2018 ■ Page 1 of 1



HAMMOCK BAY COMMUNITY DEVELOPMENT  
5680 W CYPRESS ST STE A  
TAMPA FL 33607-1775

## Questions?

Call your Customer Service Officer or Client Services  
**1-800-AT WELLS** (1-800-289-3557)  
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: [wellsfargo.com](http://wellsfargo.com)

Write: Wells Fargo Bank, N.A. (182)  
PO Box 63020  
San Francisco, CA 94163

## Account summary

### Commercial Checking Acct Public Funds

Account number	Beginning balance	Total credits	Total debits	Ending balance
	\$30,372.66	\$0.00	-\$50.26	\$30,322.40

## Debits

### Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail
	09/11	50.26	Client Analysis Srvc Chrg 180910 Svc Chge 0818 002000028695534
		<b>\$50.26</b>	<b>Total electronic debits/bank debits</b>
		<b>\$50.26</b>	<b>Total debits</b>

## Daily ledger balance summary

Date	Balance	Date	Balance
08/31	30,372.66	09/11	30,322.40
	<b>Average daily ledger balance</b>		<b>\$30,339.15</b>

Hammock Bay Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 09/30/2018  
Reconciliation Date: 9/30/2018  
Status: Locked

Bank Balance	6,941.30
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	6,941.30
Balance Per Books	<u>6,941.30</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: 09/30/2018

Reconciliation Date: 9/30/2018

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1010	9/1/2018	System Generated Check/Voucher	2,882.76	Meritus Districts
1011	9/6/2018	System Generated Check/Voucher	420.00	Hopping Green & Sams, P.A.
1012	9/13/2018	System Generated Check/Voucher	448.00	Gatehouse Media, Northwest Florida
1012	9/13/2018	System Generated Check/Voucher	(448.00)	Gatehouse Media, Northwest Florida
1013	9/13/2018	System Generated Check/Voucher	448.40	Gatehouse Media, Northwest Florida
Cleared Checks/Vouchers			<u>3,751.16</u>	



# Free Business Checking

**Statement Period**  
From 9/01/2018 To 9/30/2018

**Account Number**

3 Images Included

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		10,692.46
Deposits and other credits		+ .00
Checks and other withdrawals	3	- 3,751.16
Service charges		- .00
<b>Balance this statement</b>		<b>\$6,941.30</b>

*Note: Your lowest balance during this period was \$6,941.30, and it occurred on 9/19/2018.*



## Checks and Other Withdrawals

### Checks Paid

Number of images included in this statement: 3

Number	Date Paid	Amount	Number	Date Paid	Amount	Number	Date Paid	Amount
1010	9/4	2,882.76	1011	9/11	420.00	1013 #	9/19	448.40
						<b>Total of Checks Paid: \$3,751.16</b>		

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

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

SEPTEMBER



# Free Business Checking

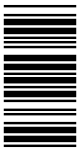
<b>Statement Period</b> From 9/01/2018 To 9/30/2018	<b>Account Number</b>
--	-----------------------

Checks and Other Withdrawals - continued

## Service Charges

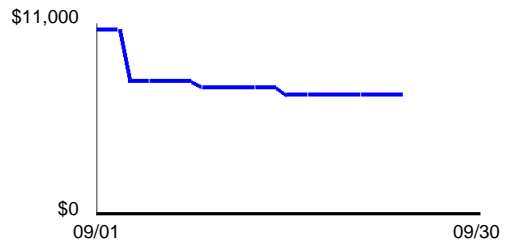
### Aggregate Overdraft and Returned Item Fees

	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
9/1	\$10,692.46	9/11	\$7,389.70	9/30	\$6,941.30
9/4	\$7,809.70	9/19	\$6,941.30		

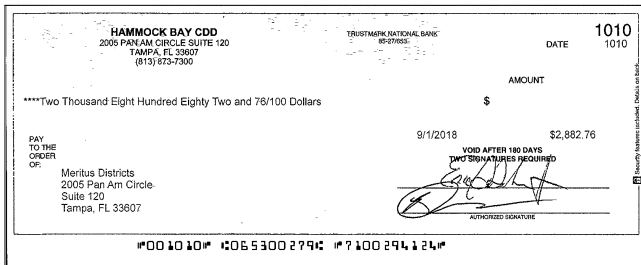


Your Balance this Period  
Balance

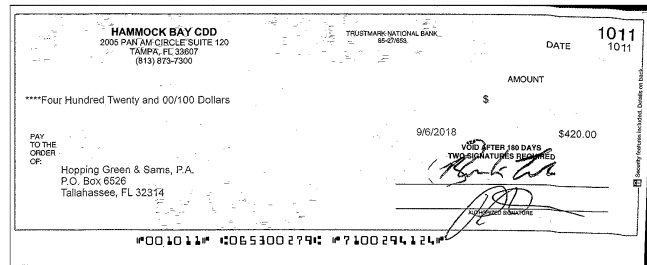


## Check Images

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



Ck 1010 Ref 401638985 Pd 9/4 \$2882.76



Ck 1011 Ref 700729496 Pd 9/11 \$420.00



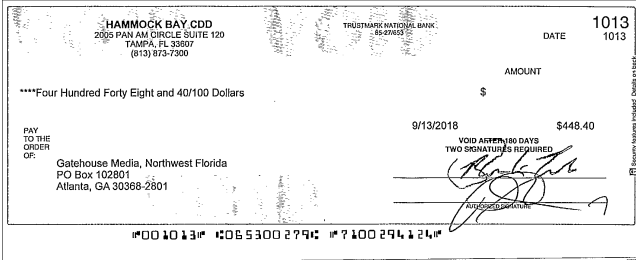
# Free Business Checking

**Statement Period**  
From 9/01/2018 To 9/30/2018

**Account Number**

### Check Images - continued

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



Ck 1013 Ref 800003427 Pd 9/19 \$448.40

## Reconciliation

This section is provided to help you balance your bank statement.

Checks and Other Withdrawals outstanding - Not charged to account

Check Number	Amount

Total Checks and Other Withdrawals outstanding \$ \_\_\_\_\_

Bank Balance Shown on this statement **\$6,941.30**

Add +

Deposits not credited to this statement \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

Subtract -

Checks and Other Withdrawals Outstanding \$ \_\_\_\_\_

Balance = \$ \_\_\_\_\_

This balance should agree with your checkbook balance after deducting service charges and adding interest (if any) shown on this statement for previous month.

Thank you for banking with us.



# Free Business Checking

Page 4 of 4

**Statement Period**  
From 9/01/2018 To 9/30/2018

**Account Number**



## Customer News



### Total Financial Services

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### ATM/debit card use outside the United States

*If you are traveling to a foreign country and intend to use your debit card, please notify us at 601-949-4462 or 800-844-2000 Ext. 4462.*

**NOTICE OF FEE CHANGE:** Effective October 1, 2018, the following fees will apply: non-Trustmark ATM fee - \$3.00; copies of checks - \$5.00 (per item).

#### ***In Case of Error or Questions About Your Electronic Transfer or Direct Deposit***

Write or telephone us as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer or direct deposit listed on the statement or receipt. We must be notified by you no later than 60 days after we sent the first statement on which the problem or error appeared.

1. Tell us your name and account number.
2. Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
3. Tell us the dollar amount of the suspected error.

We will generally complete our investigation within 10 business days and correct any error promptly. In some cases, an investigation may take longer, but you will have the use of the funds in question after the 10 business days. If we ask you to put your complaint or questions in writing and we do not receive it within 10 business days, we may not credit your account during the investigation.

If we decide that there was no error, we will send you a written explanation within 3 business days after we finish our investigation. You may ask for copies of the documents that we used in our investigation.

For questions or problems relating to your Trustmark Express Card or any electronic fund transfer, call us at 1-601-961-6000 (in the Jackson, Mississippi area) or at 1-800-243-2524 (all other locations). If you prefer you may write us at the following address:

Trustmark National Bank  
Attn: Customer Contact Center  
P.O. Box 291  
Jackson, MS 39205-0291