

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
July 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 7/31/2018

(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 2	5,427	0	0	0	5,427
Cash-Operating Account TMB	45,665	0	0	0	45,665
Accounts Receivable - Other	0	0	0	0	0
Due From General Fund	0	1,623	0	0	1,623
Due From Debt Service Fund	0	0	0	0	0
Investments--Revenue--Series 2016 #9000	0	193,240	0	0	193,240
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	12	0	0	12
Investments--Reserve--Series 2016 #9003	0	25,000	0	0	25,000
Prepaid Items	0	0	0	0	0
Prepaid Prof Liab Insurance	613	0	0	0	613
Prepaid GL Insurance	200	0	0	0	200
Prepaid Trustee Fees	2,514	0	0	0	2,514
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
Total Assets	54,419	219,875	14,553,296	3,165,000	17,992,590
Liabilities					
Accounts Payable	528	0	0	0	528
Due To General Fund	0	0	0	0	0
Due To Debt Service Fund	1,623	0	0	0	1,623
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
Total Liabilities	2,150	0	0	3,165,000	3,167,150

Fund Equity & Other Credits

Hammock Bay Community Development District

Balance Sheet

As of 7/31/2018

(In Whole Numbers)

	General Fund	Debt Service Fund Series 2016	General Fixed Assets Account Group	General Long-Term Debt Account Group	Total
Fund Balance-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	7,355	(19,436)	0	0	(12,081)
Total Fund Equity & Other Credits	52,268	219,875	14,553,296	0	14,825,439
Total Liabilities & Fund Equity	54,419	219,875	14,553,296	3,165,000	17,992,590

Hammock Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2017 Through 7/31/2018
(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	46,629	43,143	(3,486)	(7)%
Total Revenues	46,629	43,143	(3,486)	(7)%
Expenditures				
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	1,257	4,743	79 %
Management & Accounting Services	34,540	28,783	5,757	17 %
Auditing Services	6,500	0	6,500	100 %
Arbitrage Rebate Calculation	650	650	0	0 %
Financial Services	250	0	250	100 %
Postage, Phone, Faxes, Copies	500	275	225	45 %
Professional Liability Insurance	1,800	1,225	575	32 %
Legal Advertising	750	(468)	1,218	162 %
Bank Fees	500	638	(138)	(28)%
Dues, Licenses & Fees	185	175	10	5 %
Office Supplies	0	200	(200)	0 %
Legal Counsel				
District Counsel	3,800	1,220	2,581	68 %
Other Physical Environment				
General Liability Insurance	750	401	349	47 %
HOA Maintenance Agreement	100	0	100	100 %
Total Expenditures	59,025	35,787	23,238	39 %
Other Financing Sources				
Interfund Transfer	12,396	0	(12,396)	(100)%
Excess Revenues Over (Under) Expenditures	0	7,355	7,355	0 %
Fund Balance, Beginning of Period	0	(32,149)	(32,149)	0 %
Fund Balance, End of Period	0	(24,794)	(24,794)	0 %

Hammock Bay Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund Series 2004

From 10/1/2017 Through 7/31/2018

(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 7/31/2018

(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	223,753	231,826	8,073	4 %
Debt Service Prepayments	0	10,377	10,377	0 %
Debt Service Assmts - Off-Roll	0	827	827	0 %
Interest Earnings				
Interest Earnings	0	2,276	2,276	0 %
Total Revenues	<u>223,753</u>	<u>245,306</u>	<u>21,553</u>	<u>10 %</u>
Expenditures				
Debt Service Payments				
Interest Payments	98,753	99,743	(990)	(1)%
Principal Payments	125,000	165,000	(40,000)	(32)%
Total Expenditures	<u>223,753</u>	<u>264,743</u>	<u>(40,990)</u>	<u>(18)%</u>
Excess Revenues Over (Under) Expenditures	0	(19,436)	(19,436)	0 %
Fund Balance, Beginning of Period	0	239,311	239,311	0 %
Fund Balance, End of Period	<u>0</u>	<u>219,875</u>	<u>219,875</u>	<u>0 %</u>

Hammock Bay Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 10100 Cash-Operating Account 2
Reconciliation ID: 07/31/2018
Reconciliation Date: 7/31/2018
Status: Locked

Bank Balance	30,426.92
Less Outstanding Checks/Vouchers	5,524.29
Plus Deposits in Transit	1,355.27
Plus or Minus Other Cash Items	(20,830.98)
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	5,426.92
Balance Per Books	<u>5,426.92</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: 07/31/2018

Reconciliation Date: 7/31/2018

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1000	6/22/2018	System Generated Check/Voucher	100.28	Kaeser & Blair Inc
1001	6/22/2018	Series 2016 FY18 Tax Dist ID 11	1,142.36	Hammock Bay CDD
1002	7/1/2018	System Generated Check/Voucher	832.50	Connelly & Wicker Inc.
1003	7/1/2018	System Generated Check/Voucher	412.50	Hopping Green & Sams, P.A.
1004	7/1/2018	System Generated Check/Voucher	3,036.65	Meritus Districts
Outstanding Checks/Vouchers			<u>5,524.29</u>	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10100 Cash-Operating Account 2

Reconciliation ID: 07/31/2018

Reconciliation Date: 7/31/2018

Status: Locked

Outstanding Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR166	6/25/2018	Series 2016 - FY18 Tax Dist. ID 11	1,355.27
Outstanding Deposits				1,355.27

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10100 Cash-Operating Account 2

Reconciliation ID: 07/31/2018

Reconciliation Date: 7/31/2018

Status: Locked

Outstanding Other Cash Items

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
001	6/14/2018	Open Bank Account	(26,355.27)
001	6/22/2018	Transfer Check Written	1,242.64
001	7/1/2018	Transfer Checks Written	<u>4,281.65</u>
Outstanding Other Cash Items			<u><u>(20,830.98)</u></u>

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10100 Cash-Operating Account 2
Reconciliation ID: 07/31/2018
Reconciliation Date: 7/31/2018
Status: Locked

Cleared Other Cash Items

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
JV914	7/31/2018	July Bank Fee	<u>(110.37)</u>
Cleared Other Cash Items			<u>(110.37)</u>
			<u><u>(110.37)</u></u>

Commercial Checking Acct Public Funds

Account number:

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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

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

Account summary

Commercial Checking Acct Public Funds

<i>Account number</i>	<i>Beginning balance</i>	<i>Total credits</i>	<i>Total debits</i>	<i>Ending balance</i>
	\$30,537.29	\$0.00	-\$110.37	\$30,426.92

Debits

Electronic debits/bank debits

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	07/11	110.37	Client Analysis Srv Chrg 180710 Svc Chge 0618 002000028695534
		\$110.37	Total electronic debits/bank debits
		\$110.37	Total debits

Daily ledger balance summary

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
06/30	30,537.29	07/11	30,426.92
	Average daily ledger balance		\$30,462.52