

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
February 28, 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 2/28/2019
(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	59,470	0	0	0	59,470
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	368,984	0	0	368,984
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	7,934	0	0	7,934
Investments--Reserve--Series 2016 #9003	0	25,000	0	0	25,000
Prepaid Items	0	0	0	0	0
Prepaid Prof Liab Insurance	1,072	0	0	0	1,072
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	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	<u>60,542</u>	<u>401,918</u>	<u>14,553,296</u>	<u>3,165,000</u>	<u>18,180,755</u>
Liabilities					
Accounts Payable	650	0	0	0	650
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
Total Liabilities	<u>650</u>	<u>0</u>	<u>0</u>	<u>3,165,000</u>	<u>3,165,650</u>
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	233,551	0	0	233,551

Hammock Bay Community Development District

Balance Sheet

As of 2/28/2019

(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	23,057	168,367	0	0	191,424
Total Fund Equity & Other Credits	59,892	401,918	14,553,296	0	15,015,105
Total Liabilities & Fund Equity	60,542	401,918	14,553,296	3,165,000	18,180,755

Hammock Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2018 Through 2/28/2019
(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	43,163	41,437	(1,727)	(4)%
Total Revenues	43,163	41,437	(1,727)	(4)%
Expenditures				
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	1,257	2,743	69 %
Management & Accounting Services	34,790	14,392	20,398	59 %
Auditing Services	6,600	0	6,600	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	500	46	454	91 %
Professional Liability Insurance	1,800	766	1,034	57 %
Legal Advertising	750	0	750	100 %
Bank Fees	750	75	675	90 %
Dues, Licenses & Fees	185	825	(640)	(346)%
Office Supplies	100	0	100	100 %
Website Administration	0	950	(950)	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 %
Total Expenditures	57,075	18,379	38,696	68 %
Other Financing Sources				
Interfund Transfer	13,912	0	(13,912)	(100)%
Excess Revenues Over (Under) Expenditures	0	23,057	23,057	0 %
Fund Balance, Beginning of Period				
	0	(40,228)	(40,228)	0 %
Fund Balance, End of Period	0	(17,171)	(17,171)	0 %

Hammock Bay Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund Series 2004

From 10/1/2018 Through 2/28/2019

(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 2/28/2019

(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	222,565	220,821	(1,744)	(1)%
Debt Service Prepayments	0	7,912	7,912	0 %
Interest Earnings				
Interest Earnings	0	1,989	1,989	0 %
Total Revenues	<u>222,565</u>	<u>230,722</u>	<u>8,157</u>	<u>4 %</u>
Expenditures				
Debt Service Payments				
Interest Payments	92,565	47,355	45,210	49 %
Principal Payments	130,000	15,000	115,000	88 %
Total Expenditures	<u>222,565</u>	<u>62,355</u>	<u>160,210</u>	<u>72 %</u>
Excess Revenues Over (Under) Expenditures	<u>0</u>	<u>168,367</u>	<u>168,367</u>	<u>0 %</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>233,551</u>	<u>233,551</u>	<u>0 %</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>401,918</u></u>	<u><u>401,918</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: 02/28/2019
Reconciliation Date: 2/28/2019
Status: Locked

Bank Balance	62,728.10
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>(3,258.54)</u>
Reconciled Bank Balance	59,469.56
Balance Per Books	<u>59,469.56</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: 02/28/2019

Reconciliation Date: 2/28/2019

Status: Locked

Outstanding Suspense Items

<u>Item Number</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
CR213	2/28/2019	FY 2019 Tax Dist ID 6	<u>(3,258.54)</u>
Outstanding Suspense Items			<u>(3,258.54)</u>

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 02/28/2019

Reconciliation Date: 2/28/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1036	1/31/2019	Series 2016 FY19 Tax Dist ID 5	4,176.44	Hammock Bay CDD
1034	2/1/2019	System Generated Check/Voucher	2,880.43	Meritus Districts
1035	2/18/2019	Series 2016 FY19 Tax Dist ID Interest	198.92	Hammock Bay CDD
Cleared Checks/Vouchers			7,255.79	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 02/28/2019

Reconciliation Date: 2/28/2019

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR2121	2/18/2019	FY 2019 Tax Dist ID Interest	<u>236.25</u>
Cleared Deposits				<u>236.25</u>



Free Business Checking

Statement Period
From 2/01/2019 To 2/28/2019

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

FEBRUARY



Summary

Description	Transactions	Amount
Balance last statement		66,489.10
Deposits and other credits	2	+ 3,494.79
Checks and other withdrawals	3	- 7,255.79
Service charges		- .00
Balance this statement		\$62,728.10

Note: Your lowest balance during this period was \$59,469.56, and it occurred on 2/27/2019.



Deposits and Other Credits

Date	Amount	Description
2/15	236.25	ACH DEPOSIT Rhonda Skipper Tax Distr CCD 999991
2/28	3,258.54	ACH DEPOSIT Rhonda Skipper Tax Distr CCD 999991

Total of Deposits and Other Credits: \$3,494.79



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
1034	2 /1	2,880.43	1035	2 /27	198.92	1036	2 /27	4,176.44



Free Business Checking

Statement Period
From 2/01/2019 To 2/28/2019

Checks and Other Withdrawals - continued

Checks Paid - continued

Number of images included in this statement: 3



Total of Checks Paid: \$7,255.79

- # Indicates a break in the check number sequence before this check.
- ★ Represents an unnumbered check or a non-check item.

Service Charges

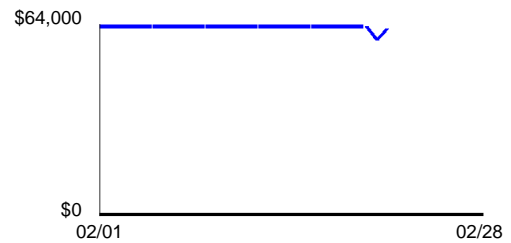
Aggregate Overdraft and Returned Item Fees

	Total for This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00



Daily Balance History

Date	Balance	Date	Balance
2/1	\$63,608.67	2/27	\$59,469.56
2/15	\$63,844.92	2/28	\$62,728.10



Your Balance this Period
Balance

Free Business Checking

Statement Period
From 2/01/2019 To 2/28/2019



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 88-27483	DATE 1034 1034
****Two Thousand Eight Hundred Eighty and 43/100 Dollars		AMOUNT \$	
PAY TO THE ORDER OF: Meritus Districts 2005 Pan Am Circle, Suite 300 Tampa, FL 33607		2/1/2019 VOID AFTER 180 DAYS TWO SIGNATURES REQUIRED	\$2,880.43
AUTHORIZED SIGNATURE			

Ck 1034 Ref 900365461 Pd 2/1 \$2880.43

HAMMOCK BAY CDD 2005 PAN AM CIRCLE SUITE 120 TAMPA, FL 33607 (813) 873-7300		TRUSTMARK NATIONAL BANK 88-27483	DATE 1036 1036
****Four Thousand One Hundred Seventy Six and 44/100 Dollars		AMOUNT \$	
PAY TO THE ORDER OF: Hammock Bay CDD 2005 Pan Am Circle, Suite 300 Tampa, FL 33607		1/31/2019 VOID AFTER 180 DAYS TWO SIGNATURES REQUIRED	\$4,176.44
AUTHORIZED SIGNATURE			

Ck 1036 Ref 541753249 Pd 2/27 \$4176.44

HAMMOCK BAY CDD 2005 PAN AM CIRCLE SUITE 120 TAMPA, FL 33607 (813) 873-7300		TRUSTMARK NATIONAL BANK 88-27483	DATE 1035 1035
****One Hundred Ninety Eight and 92/100 Dollars		AMOUNT \$	
PAY TO THE ORDER OF: Hammock Bay CDD 2005 Pan Am Circle, Suite 300 Tampa, FL 33607		2/18/2019 VOID AFTER 180 DAYS TWO SIGNATURES REQUIRED	\$198.92
AUTHORIZED SIGNATURE			

Ck 1035 Ref 541753250 Pd 2/27 \$198.92