

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
**March 31, 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 3/31/2019  
(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	56,845	0	0	0	56,845
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	374,438	0	0	374,438
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	7,946	0	0	7,946
Investments--Reserve--Series 2016 #9003	0	25,000	0	0	25,000
Prepaid Items	0	0	0	0	0
Prepaid Prof Liab Insurance	919	0	0	0	919
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
<b>Total Assets</b>	<b>57,764</b>	<b>407,385</b>	<b>14,553,296</b>	<b>3,165,000</b>	<b>18,183,444</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	233,551	0	0	233,551

# Hammock Bay Community Development District

## Balance Sheet

As of 3/31/2019

(In Whole Numbers)

	<u>General Fund</u>	<u>Debt Service Fund Series 2016</u>	<u>General Fixed Assets Account Group</u>	<u>General Long-Term Debt Account Group</u>	<u>Total</u>
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	<u>20,929</u>	<u>173,834</u>	<u>0</u>	<u>0</u>	<u>194,763</u>
Total Fund Equity & Other Credits	<u>57,764</u>	<u>407,385</u>	<u>14,553,296</u>	<u>0</u>	<u>15,018,444</u>
Total Liabilities & Fund Equity	<u><u>57,764</u></u>	<u><u>407,385</u></u>	<u><u>14,553,296</u></u>	<u><u>3,165,000</u></u>	<u><u>18,183,444</u></u>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund  
From 10/1/2018 Through 3/31/2019  
(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	42,347	(816)	(2)%
<b>Total Revenues</b>	<b>43,163</b>	<b>42,347</b>	<b>(816)</b>	<b>(2)%</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	1,257	2,743	69 %
Management & Accounting Services	34,790	17,270	17,520	50 %
Auditing Services	6,600	0	6,600	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	500	53	447	89 %
Professional Liability Insurance	1,800	919	881	49 %
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 %
<b>Total Expenditures</b>	<b>57,075</b>	<b>21,418</b>	<b>35,657</b>	<b>62 %</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>20,929</b>	<b>20,929</b>	<b>0 %</b>
<b>Fund Balance, Beginning of Period</b>				
	0	(40,228)	(40,228)	0 %
<b>Fund Balance, End of Period</b>	<b>0</b>	<b>(19,298)</b>	<b>(19,298)</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 3/31/2019

(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 3/31/2019

(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	225,673	3,108	1 %
Debt Service Prepayments	0	7,912	7,912	0 %
Interest Earnings				
Interest Earnings	0	2,604	2,604	0 %
<b>Total Revenues</b>	<u>222,565</u>	<u>236,189</u>	<u>13,624</u>	<u>6 %</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>
Excess Revenues Over (Under) Expenditures	0	173,834	173,834	0 %
Fund Balance, Beginning of Period	0	233,551	233,551	0 %
Fund Balance, End of Period	<u>0</u>	<u>407,385</u>	<u>407,385</u>	<u>0 %</u>

Hammock Bay Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 03/31/2019  
Reconciliation Date: 3/31/2019  
Status: Locked

Bank Balance	58,953.75
Less Outstanding Checks/Vouchers	2,108.81
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	56,844.94
Balance Per Books	<u>56,844.94</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: 03/31/2019

Reconciliation Date: 3/31/2019

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1041	3/29/2019	Series 2016 FY19 Tax Dist ID 7	<u>2,108.81</u>	Hammock Bay CDD
Outstanding Checks/Vouchers			<u>2,108.81</u>	



Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 03/31/2019

Reconciliation Date: 3/31/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1037	3/1/2019	System Generated Check/Voucher	2,885.18	Meritus Districts
1038	3/1/2019	Series 2016 FY19 Tax Dist ID €	2,743.69	Hammock Bay CDD
1039	3/7/2019	System Generated Check/Voucher	650.00	LLS Tax Solutions Inc
Cleared Checks/Vouchers			6,278.87	

Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 03/31/2019

Reconciliation Date: 3/31/2019

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR213	3/1/2019	FY 2019 Tax Dist ID 6	3,258.54
	CR215	3/29/2019	FY 2019 Tax Dist ID 7	<u>2,504.52</u>
Cleared Deposits				5,763.06
				<u><u>5,763.06</u></u>

# Free Business Checking

**Statement Period**  
From 3/01/2019 To 3/31/2019

**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](http://www.trustmark.com)

MARCH



## Summary

Description	Transactions	Amount
Balance last statement		62,728.10
Deposits and other credits	1	+ 2,504.52
Checks and other withdrawals	3	- 6,278.87
Service charges		- .00
<b>Balance this statement</b>		<b>\$58,953.75</b>

*Note: Your lowest balance during this period was \$56,449.23, and it occurred on 3/20/2019.*



## Deposits and Other Credits

Date	Amount	Description
3/29	2,504.52	ACH DEPOSIT Rhonda Skipper Tax Distr CCD 999991

**Total of Deposits and Other Credits: \$2,504.52**



## 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
1037	3 /4	2,885.18	1038	3 /15	2,743.69	1039	3 /20	650.00

**Total of Checks Paid: \$6,278.87**

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

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



# Free Business Checking

<b>Statement Period</b> From 3/01/2019 To 3/31/2019	<b>Account Number</b>
--	-----------------------

Checks and Other Withdrawals - continued

## Service Charges

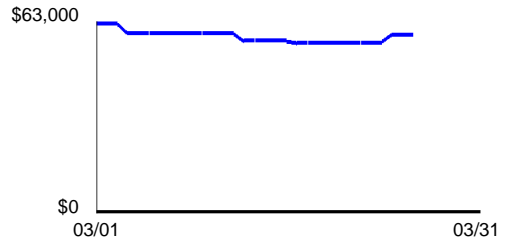
### Aggregate Overdraft and Returned Item Fees

	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
3/1	\$62,728.10	3/15	\$57,099.23	3/29	\$58,953.75
3/4	\$59,842.92	3/20	\$56,449.23	3/31	\$58,953.75

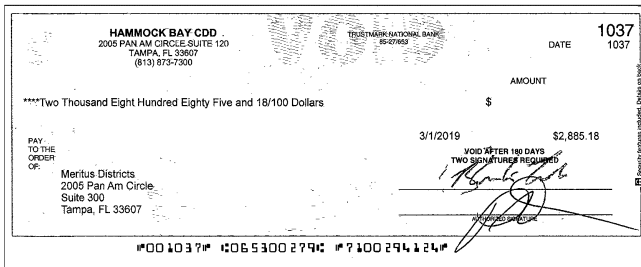


Your Balance this Period  
Balance

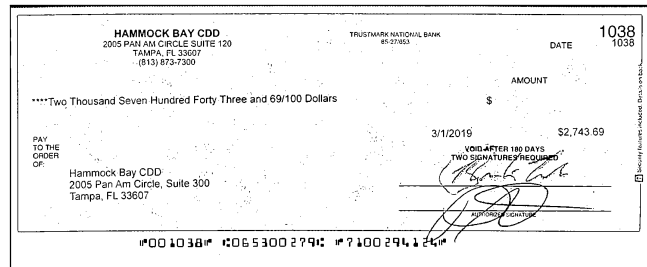


## Check Images

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



Ck 1037 Ref 542010408 Pd 3/4 \$2885.18



Ck 1038 Ref 543065724 Pd 3/15 \$2743.69



## Free Business Checking

**Statement Period**  
From 3/01/2019 To 3/31/2019

**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.

The photograph shows a check from Trustmark National Bank, account number 1039, dated 3/7/2019, for the amount of \$650.00. The check is payable to LLS Tax Solutions Inc. at 2172 W Nine Mile Road, Pensacola, FL 32534. The check number is 543507296. The check is signed and includes the MICR line at the bottom:  $\text{\textcircled{R}}001039\text{\textcircled{R}}10653002799\text{\textcircled{R}}7100294124\text{\textcircled{R}}$ . Below the check image, the text reads: Ck 1039 Ref 543507296 Pd 3/20 \$650.00

## 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*                                         **\$58,953.75**

**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.