

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
April 30, 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 4/30/2019  
(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	53,966	0	0	0	53,966
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	375,119	0	0	375,119
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	7,960	0	0	7,960
Investments--Reserve--Series 2016 #9003	0	25,000	0	0	25,000
Prepaid Items	0	0	0	0	0
Prepaid Prof Liab Insurance	766	0	0	0	766
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	2,474,939	2,474,939
Other	0	0	0	0	0
<b>Total Assets</b>	<u>54,731</u>	<u>408,079</u>	<u>14,553,296</u>	<u>2,855,000</u>	<u>17,871,106</u>
<b>Liabilities</b>					
Accounts Payable	3,771	0	0	0	3,771
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	2,855,000	2,855,000
Other	0	0	0	0	0
<b>Total Liabilities</b>	<u>3,771</u>	<u>0</u>	<u>0</u>	<u>2,855,000</u>	<u>2,858,771</u>
<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 4/30/2019

(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	14,126	174,528	0	0	188,654
Total Fund Equity & Other Credits	50,960	408,079	14,553,296	0	15,012,335
Total Liabilities & Fund Equity	54,731	408,079	14,553,296	2,855,000	17,871,106

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund  
From 10/1/2018 Through 4/30/2019  
(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	5,028	(1,028)	(26)%
Management & Accounting Services	34,790	20,148	14,642	42 %
Auditing Services	6,600	0	6,600	100 %
Arbitrage Rebate Calculation	650	650	0	0 %
Postage, Phone, Faxes, Copies	500	54	446	89 %
Professional Liability Insurance	1,800	1,072	728	40 %
Legal Advertising	750	0	750	100 %
Bank Fees	750	75	675	90 %
Dues, Licenses & Fees	185	175	10	5 %
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>28,222</b>	<b>28,853</b>	<b>51 %</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>14,126</b>	<b>14,126</b>	<b>0 %</b>
<b>Fund Balance, Beginning of Period</b>				
	0	(40,228)	(40,228)	0 %
<b>Fund Balance, End of Period</b>				
	0	(26,102)	(26,102)	0 %

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

200 - Debt Service Fund Series 2004

From 10/1/2018 Through 4/30/2019

(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 4/30/2019

(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	3,299	3,299	0 %
<b>Total Revenues</b>	<u>222,565</u>	<u>236,883</u>	<u>14,318</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>
<b>Excess Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>174,528</u>	<u>174,528</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>408,079</u></u>	<u><u>408,079</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: 04/30/2019  
Reconciliation Date: 4/30/2019  
Status: Locked

Bank Balance	57,022.41
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>(3,056.85)</u>
Reconciled Bank Balance	53,965.56
Balance Per Books	<u>53,965.56</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: 04/30/2019

Reconciliation Date: 4/30/2019

Status: Locked

Outstanding Suspense Items

<u>Item Number</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
CR217	4/30/2019	FY 2019 Tax Dist ID 8	<u>(3,056.85)</u>
Outstanding Suspense Items			<u>(3,056.85)</u>



Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 04/30/2019

Reconciliation Date: 4/30/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1041	3/29/2019	Series 2016 FY19 Tax Dist ID 7	2,108.81	Hammock Bay CDD
1040	4/1/2019	System Generated Check/Voucher	2,879.38	Meritus Districts
Cleared Checks/Vouchers			4,988.19	

# Free Business Checking

**Statement Period**  
From 4/01/2019 To 4/30/2019

**Account Number**

2 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)

APRIL



## Summary

Description	Transactions	Amount
Balance last statement		58,953.75
Deposits and other credits	1	+ 3,056.85
Checks and other withdrawals	2	- 4,988.19
Service charges		- .00
<b>Balance this statement</b>		<b>\$57,022.41</b>

*Note: Your lowest balance during this period was \$53,965.56, and it occurred on 4/17/2019.*



## Deposits and Other Credits

Date	Amount	Description
4/30	3,056.85	ACH DEPOSIT Rhonda Skipper Tax Distr CCD 999991

**Total of Deposits and Other Credits: \$3,056.85**



## Checks and Other Withdrawals

### Checks Paid

Number of images included in this statement: 2

Number	Date Paid	Amount	Number	Date Paid	Amount
1040	4 /2	2,879.38	1041	4 /17	2,108.81

**Total of Checks Paid: \$4,988.19**

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

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



# Free Business Checking

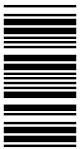
<b>Statement Period</b> From 4/01/2019 To 4/30/2019	<b>Account Number</b>
--	-----------------------

Checks and Other Withdrawals - continued

## Service Charges

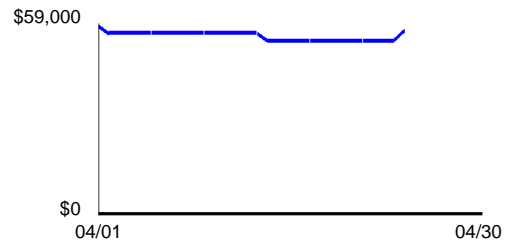
### Aggregate Overdraft and Returned Item Fees

	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
4/1	\$58,953.75	4/17	\$53,965.56
4/2	\$56,074.37	4/30	\$57,022.41

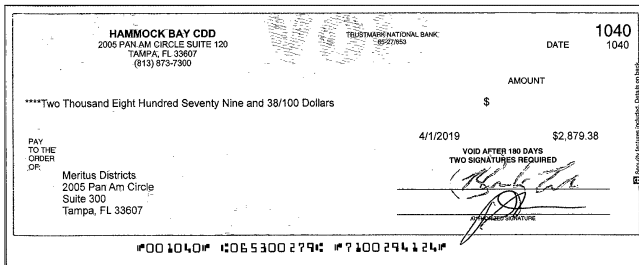


Your Balance this Period  
Balance

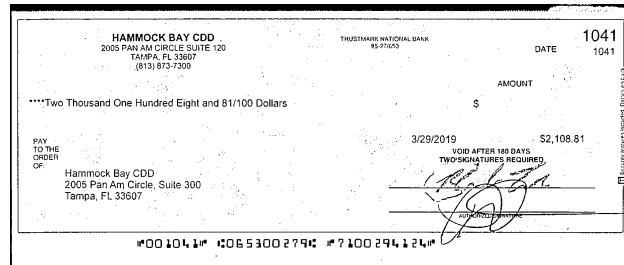


## Check Images

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



Ck 1040 Ref 544537786 Pd 4/2 \$2879.38



Ck 1041 Ref 546777727 Pd 4/17 \$2108.81