

# Hammock Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
May 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 5/31/2019

(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	47,797	0	0	0	47,797
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	204,214	0	0	204,214
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	9,947	0	0	9,947
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	0	0	0	0	0
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	2,339,939	2,339,939
Other	0	0	0	0	0
<b>Total Assets</b>	<b>50,924</b>	<b>239,161</b>	<b>14,553,296</b>	<b>2,720,000</b>	<b>17,563,381</b>
<b>Liabilities</b>					
Accounts Payable	6,124	0	0	0	6,124
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	2,720,000	2,720,000
Other	0	0	0	0	0
<b>Total Liabilities</b>	<b>6,124</b>	<b>0</b>	<b>0</b>	<b>2,720,000</b>	<b>2,726,124</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 5/31/2019

(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>7,966</u>	<u>5,610</u>	<u>0</u>	<u>0</u>	<u>13,577</u>
Total Fund Equity & Other Credits	<u>44,801</u>	<u>239,161</u>	<u>14,553,296</u>	<u>0</u>	<u>14,837,258</u>
Total Liabilities & Fund Equity	<u><u>50,924</u></u>	<u><u>239,161</u></u>	<u><u>14,553,296</u></u>	<u><u>2,720,000</u></u>	<u><u>17,563,381</u></u>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

001 - General Fund  
From 10/1/2018 Through 5/31/2019  
(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	42,830	(333)	(1)%
<b>Total Revenues</b>	<u>43,163</u>	<u>42,830</u>	<u>(333)</u>	<u>(1)%</u>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	1,600	400	1,200	75 %
Financial & Administrative				
District Engineer	1,000	0	1,000	100 %
Disclosure Report	500	0	500	100 %
Trustees Fees	4,000	2,514	1,486	37 %
Management & Accounting Services	34,790	23,027	11,763	34 %
Auditing Services	6,600	4,600	2,000	30 %
Arbitrage Rebate Calculation	650	650	0	0 %
Postage, Phone, Faxes, Copies	500	56	444	89 %
Professional Liability Insurance	1,800	1,225	575	32 %
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	1,800	(1,800)	0 %
Legal Counsel				
District Counsel	3,000	274	2,727	91 %
Other Physical Environment				
General Liability Insurance	750	68	682	91 %
HOA Maintenance Agreement	100	0	100	100 %
<b>Total Expenditures</b>	<u>57,075</u>	<u>34,864</u>	<u>22,211</u>	<u>39 %</u>
<b>Other Financing Sources</b>				
Interfund Transfer	13,912	0	(13,912)	(100)%
<b>Excess Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>7,966</u>	<u>7,966</u>	<u>0 %</u>
<b>Fund Balance, Beginning of Period</b>	<u>0</u>	<u>(40,228)</u>	<u>(40,228)</u>	<u>0 %</u>
<b>Fund Balance, End of Period</b>	<u><u>0</u></u>	<u><u>(32,262)</u></u>	<u><u>(32,262)</u></u>	<u><u>0 %</u></u>

# Hammock Bay Community Development District

## Statement of Revenues and Expenditures

200 - Debt Service Fund Series 2004

From 10/1/2018 Through 5/31/2019

(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 10/1/2018 Through 5/31/2019

(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	228,247	5,682	3 %
Debt Service Prepayments	0	17,846	17,846	0 %
Interest Earnings				
Interest Earnings	0	3,980	3,980	0 %
<b>Total Revenues</b>	<u>222,565</u>	<u>250,073</u>	<u>27,508</u>	<u>12 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payments	92,565	94,463	(1,898)	(2)%
Principal Payments	130,000	150,000	(20,000)	(15)%
<b>Total Expenditures</b>	<u>222,565</u>	<u>244,463</u>	<u>(21,898)</u>	<u>(10)%</u>
Excess Revenues Over (Under) Expenditures	0	5,610	5,610	0 %
Fund Balance, Beginning of Period	0	233,551	233,551	0 %
<b>Fund Balance, End of Period</b>	<u>0</u>	<u>239,161</u>	<u>239,161</u>	<u>0 %</u>

Hammock Bay Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 05/31/2019  
Reconciliation Date: 5/31/2019  
Status: Locked

Bank Balance	47,797.41
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	3,056.85
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>(3,056.85)</u>
Reconciled Bank Balance	47,797.41
Balance Per Books	<u>47,797.41</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: 05/31/2019

Reconciliation Date: 5/31/2019

Status: Locked

Outstanding Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR217	5/1/2019	FY 2019 Tax Dist ID 8	<u>3,056.85</u>
Outstanding Deposits				<u>3,056.85</u>



Hammock Bay Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB  
Reconciliation ID: 05/31/2019  
Reconciliation Date: 5/31/2019  
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: 05/31/2019

Reconciliation Date: 5/31/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1042	5/1/2019	System Generated Check/Voucher	2,879.88	Meritus Districts
1043	5/1/2019	System Generated Check/Voucher	3,771.25	US Bank
1044	5/1/2019	Series 2016 FY19 Tax Dist ID 8	<u>2,573.87</u>	Hammock Bay CDD
Cleared Checks/Vouchers			<u>9,225.00</u>	



# Free Business Checking

**Statement Period**  
From 5/01/2019 To 5/31/2019

**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)



## Summary

Description	Transactions	Amount
Balance last statement		57,022.41
Deposits and other credits		+ .00
Checks and other withdrawals	3	- 9,225.00
Service charges		- .00
<b>Balance this statement</b>		<b>\$47,797.41</b>

*Note: Your lowest balance during this period was \$47,797.41, and it occurred on 5/22/2019.*

MAY



## 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
1042	5 /3	2,879.88	1043	5 /7	3,771.25	1044	5 /22	2,573.87
						<b>Total of Checks Paid: \$9,225.00</b>		

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

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



# Free Business Checking

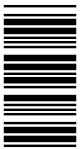
<b>Statement Period</b> From 5/01/2019 To 5/31/2019	<b>Account Number</b>
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Checks and Other Withdrawals - continued

## Service Charges

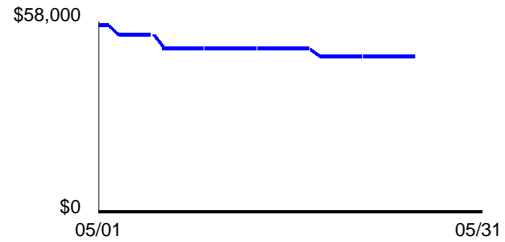
### Aggregate Overdraft and Returned Item Fees

	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
5/1	\$57,022.41	5/7	\$50,371.28	5/31	\$47,797.41
5/3	\$54,142.53	5/22	\$47,797.41		

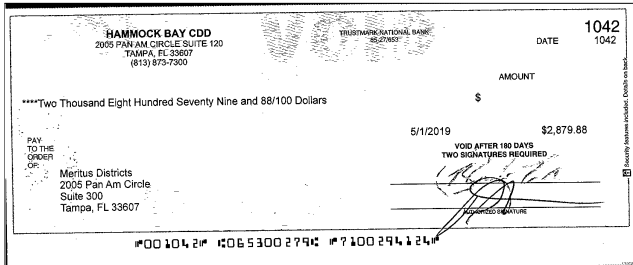


Your Balance this Period  
Balance

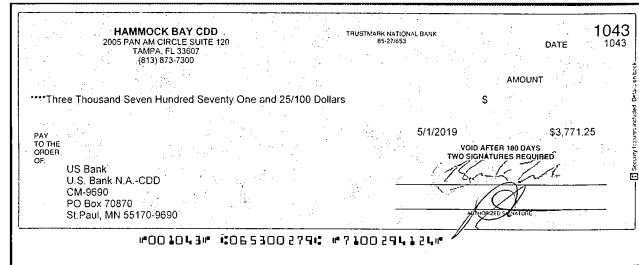


## Check Images

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



Ck 1042 Ref 549820918 Pd 5/3 \$2879.88



Ck 1043 Ref 550740075 Pd 5/7 \$3771.25

