

Harbor Bay
Community Development District

Financial Statements
(Unaudited)

August 31, 2015

Prepared by
Rizzetta & Company, Inc.
District Manager

Harbor Bay Community Development District

Balance Sheet

As of 8/31/2015

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Projects Fund	Enterprise Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
Assets								
Cash In Bank	266,167	0	0	371,657	31,377	669,201	0	0
Investments	2,021,582	0	2,261,615	7,104,163	0	11,387,360	0	0
Investments - Reserves	0	706,228	0	0	0	706,228	0	0
Accounts Receivable	734	0	123,981	0	0	124,714	0	0
Accounts Receivable-Other	0	0	0	0	0	0	0	0
Bond Prepayments Receivable	0	0	0	0	0	0	0	0
Prepaid Expenses	4,770	0	0	0	0	4,770	0	0
Inventory	0	0	0	0	2,637	2,637	0	0
Deposits	26,140	0	0	0	0	26,140	0	0
Due From Other Funds	2,964	0	0	0	0	2,964	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	2,385,596
Amount To Be Provided/Debt Service	0	0	0	0	0	0	0	11,044,404
Fixed Assets	0	0	0	0	0	0	47,684,065	0
Total Assets	2,322,357	706,228	2,385,596	7,475,820	34,015	12,924,015	47,684,065	13,430,000
Liabilities								
Accounts Payable	82,062	0	0	0	4,985	87,048	0	0
Other Current Liabilities	19,230	0	0	166,780	391	186,400	0	0
Deferred Revenue	0	0	0	0	0	0	0	0
Deposits	0	0	0	0	0	0	0	0
Due To Other Funds	0	0	0	596	2,368	2,964	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	0	0	13,430,000
Total Liabilities	101,292	0	0	167,376	7,744	276,412	0	13,430,000
Fund Equity & Other Credits								
Beginning Fund Balance	1,147,114	540,730	2,380,205	7,899,094	0	11,967,143	47,684,065	0
Net Change in Fund Balance	1,073,951	165,498	5,391	(590,650)	26,270	680,461	0	0
Total Fund Equity & Other Credits	2,221,065	706,228	2,385,596	7,308,444	26,270	12,647,603	47,684,065	0
Total Liabilities & Fund Equity	2,322,357	706,228	2,385,596	7,475,820	34,015	12,924,015	47,684,065	13,430,000

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	3,475	3,475	0.00%
Special Assessments					
Tax Roll	2,697,993	2,697,993	2,751,234	53,241	(1.97)%
Street Light Assessment	154,741	154,741	154,741	0	0.00%
Off Roll	626,593	626,593	626,593	0	0.00%
Other Miscellaneous Revenues					
Miscellaneous	0	0	2,426	2,426	0.00%
Total Revenues	3,479,327	3,479,327	3,538,470	59,143	(1.70)%
Expenditures					
Legislative					
Supervisor Fees	16,000	14,000	13,000	1,000	18.75%
Financial & Administrative					
Administrative Services	8,704	7,979	7,979	0	8.33%
District Management	36,050	33,046	33,046	0	8.33%
District Engineer	22,500	20,625	14,143	6,482	37.14%
Disclosure Report	6,000	5,500	2,000	3,500	66.66%
Trustees Fees	7,812	7,812	7,440	372	4.76%
Financial Consulting Services	10,197	9,764	9,764	0	4.24%
Accounting Services	20,291	18,600	18,600	0	8.33%
Auditing Services	4,000	4,000	3,500	500	12.50%
Arbitrage Rebate Calculation	650	650	0	650	100.00%
Public Officials Liability Insurance	7,000	7,000	5,967	1,033	14.76%
Legal Advertising	1,500	1,375	1,484	(109)	1.09%
Dues, Licenses & Fees	2,558	2,558	4,304	(1,746)	(68.25)%
Property Taxes	3,350	3,350	3,286	64	1.90%
Website	1,200	1,100	0	1,100	100.00%
Legal Counsel					
District Counsel	85,000	77,917	97,625	(19,708)	(14.85)%
Litigation Services-Sea Crest HOA	10,000	9,167	0	9,167	100.00%
Seawall Stabilization Project	100,000	91,667	(8,000)	99,667	108.00%
Special Legal Services					
Special Legal Services	50,000	45,833	8,051	37,782	83.89%
Special Reserves					
Seawall Stabilization Project	0	0	(1,500)	1,500	0.00%
Security Operations					
Florida Highway Patrol	75,000	68,750	29,979	38,771	60.02%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Security Operations (Leased System)	128,400	117,700	138,768	(21,068)	(8.07)%
Electric Utility Services					
Street Lights	154,740	141,845	131,860	9,985	14.78%
Utility - Irrigation	23,000	21,083	20,257	827	11.92%
Utility - Guardhouse & Gate Electric	5,700	5,225	4,921	304	13.66%
Utility - Recreation Facilities	95,000	87,083	76,198	10,885	19.79%
Gas Utility Services					
Utility Services	5,700	5,225	4,145	1,080	27.27%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,800	1,650	1,603	47	10.94%
Recycled Waste	1,950	1,950	0	1,950	100.00%
Water-Sewer Combination Services					
Utility - Irrigation	9,200	8,433	7,831	602	14.87%
Utility Services - Amenities	21,000	19,250	22,858	(3,608)	(8.84)%
Stormwater Control					
Aquatic Maintenance	33,600	30,800	33,375	(2,575)	0.66%
Mitigation Area Monitoring & Maintenance	1,500	1,375	0	1,375	100.00%
Fountain Service Repairs	500	458	1,090	(632)	(118.00)%
Fountain Maintenance	3,900	3,575	3,200	375	17.94%
Other Physical Environment					
General Liability & Property Insurance	128,154	128,154	82,875	45,279	35.33%
Insurance - Flood	12,407	12,407	10,972	1,435	11.56%
Entry & Walls Maintenance	5,000	4,583	132	4,451	97.36%
Landscape Maintenance - General	280,000	256,667	257,828	(1,162)	7.91%
Irrigation Repairs and Maintenance	31,000	28,417	27,051	1,365	12.73%
Lighting Maintenance & Repair	150,000	137,500	21,534	115,966	85.64%
Landscape Maintenance - Sea Crest	36,845	33,775	22,454	11,321	39.05%
Landscape Maintenance - Optional Areas	19,000	17,417	0	17,417	100.00%
Landscape - Fertilization	85,750	78,604	80,990	(2,386)	5.55%
Landscape - Pest Control	27,500	25,208	24,264	944	11.76%
Landscape - Mulching	66,375	60,844	42,750	18,094	35.59%
Landscape - Annuals	13,440	12,320	13,440	(1,120)	0.00%

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Landscape Replacement Plants, Shrubs, Trees	25,000	22,917	13,000	9,917	48.00%
Hand Watering	2,000	1,833	0	1,833	100.00%
Minor Void Repairs	65,000	59,583	38,308	21,276	41.06%
Freeze Protection	6,000	5,500	0	5,500	100.00%
Landscape Oak Tree Trimming	20,000	18,333	1,000	17,333	95.00%
Road & Street Facilities					
Street / Parking Lot Sweeping	4,140	3,795	4,140	(345)	0.00%
Roadway Repair & Maintenance	1,000	917	4,100	(3,183)	(310.00)%
Sidewalk Repair & Maintenance	25,000	22,917	0	22,917	100.00%
Gate Maintenance (Minor)	20,000	18,333	12,425	5,909	37.87%
Parks & Recreation					
Onsite Staffing/Employment	115,000	105,417	110,899	(5,482)	3.56%
WTS Management Fee	85,000	77,917	33,000	44,917	61.17%
Facility Contribution - MiraBay Club	477,639	437,836	437,836	0	8.33%
Boat Lift Sling Repairs & Maintenance	7,500	6,875	38,723	(31,848)	(416.31)%
Office Supplies	1,000	917	1,522	(605)	(52.17)%
Cleaning Supplies	1,000	917	34	883	96.58%
Printing Supplies	1,500	1,375	118	1,257	92.12%
Computer Support, Maintenance & Repair	5,000	4,583	3,712	871	25.75%
Pool Operation & Maintenance	28,800	26,400	36,465	(10,065)	(26.61)%
Pool Heater Maintenance	3,200	2,933	1,985	948	37.96%
Clubhouse Audio Equipment	10,000	9,167	0	9,167	100.00%
GEM Car Repairs & Maintenance	5,000	4,583	2,124	2,460	57.52%
Building Repairs & Maintenance	35,000	32,083	55,945	(23,862)	(59.84)%
Facility A/C & Heating Maintenance & Repair	45,000	41,250	3,565	37,685	92.07%
Tennis Court Maintenance & Supplies	25,000	22,917	1,807	21,110	92.77%
Maintenance Supplies	2,000	1,833	7,244	(5,411)	(262.21)%
Basketball Court Maintenance & Supplies	21,500	19,708	0	19,708	100.00%
Pest Control	4,000	3,667	3,386	280	15.34%
Playground Repairs	5,000	4,583	4,979	(396)	0.41%
Elevator Maintenance	5,500	5,042	6,642	(1,601)	(20.76)%
Dog Waste Station Supplies	2,500	2,292	5,041	(2,749)	(101.63)%
Sign Maintenance & Repairs	25,000	22,917	2,700	20,217	89.20%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Cell Phone - Maintenance Staff	775	710	598	113	22.86%
Concierge Desk Clubhouse	7,500	6,875	4,650	2,225	38.00%
Telephone/Internet-Gate, Boat Lift & Club	25,000	22,917	21,017	1,900	15.93%
Holiday Decorations	7,500	7,500	8,135	(635)	(8.47)%
Contingency					
Miscellaneous Contingency	250,000	229,167	16,162	213,005	93.53%
Traffic Enforcement Study	0	0	12,194	(12,194)	0.00%
Total Expenditures	<u>3,179,327</u>	<u>2,928,748</u>	<u>2,174,519</u>	<u>754,229</u>	<u>31.60%</u>
Excess of Revenue Over (Under) Expenditures	<u>300,000</u>	<u>550,579</u>	<u>1,363,951</u>	<u>813,372</u>	<u>(354.65)%</u>
Other Financing Sources (Uses)					
Litigation Proceeds	0	0	10,000	10,000	0.00%
Transfer of Reserves	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>	<u>0.00%</u>
Total Other Financing Sources (Uses)	<u>(300,000)</u>	<u>(300,000)</u>	<u>(290,000)</u>	<u>10,000</u>	<u>3.33%</u>
Total Other Financing Sources (Uses)	<u>(300,000)</u>	<u>(300,000)</u>	<u>(290,000)</u>	<u>10,000</u>	<u>3.33%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>250,579</u>	<u>1,073,951</u>	<u>823,372</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	1,147,114	1,147,114	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>250,579</u></u>	<u><u>2,221,065</u></u>	<u><u>1,970,486</u></u>	<u><u>0.00%</u></u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Current Period Budget Variance</u>	<u>Percent Annual Budget Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	1,822	1,822	0.00%
Total Revenues	<u>0</u>	<u>1,822</u>	<u>1,822</u>	<u>0.00%</u>
Expenditures				
Contingency				
Capital Reserves	300,000	136,324	163,676	54.55%
Total Expenditures	<u>300,000</u>	<u>136,324</u>	<u>163,676</u>	<u>54.56%</u>
Excess of Revenue Over (Under) Expenditures	<u>(300,000)</u>	<u>(134,502)</u>	<u>165,498</u>	<u>(55.16)%</u>
Other Financing Sources (Uses)				
Transfer of Reserves	300,000	300,000	0	0.00%
Total Other Financing Sources (Uses)	<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>165,498</u>	<u>165,498</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	540,730	540,730	0.00%
Fund Balance, End of Period	<u>0</u>	<u>706,228</u>	<u>706,228</u>	<u>0.00%</u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Debt Service Fund--Series 2001 - 200

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Current Period Budget Variance</u>	<u>Percent Annual Budget Remaining</u>
Revenues				
Special Assessments				
Tax Roll	311,544	311,544	0	0.00%
Total Revenues	<u>311,544</u>	<u>311,544</u>	<u>0</u>	<u>0.00%</u>
Expenditures				
Debt Service Payments				
Interest Payments	226,544	224,000	2,544	1.12%
Principal Payments	85,000	85,000	0	0.00%
Total Expenditures	<u>311,544</u>	<u>309,000</u>	<u>2,544</u>	<u>0.82%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>2,544</u>	<u>2,544</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>2,544</u>	<u>2,544</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	721,132	721,132	0.00%
Fund Balance, End of Period	<u>0</u>	<u>723,676</u>	<u>723,676</u>	<u>0.00%</u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Debt Service Fund--Series 2002 - 201

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues				
Special Assessments				
Tax Roll	627,766	627,766	0	0.00%
Off Roll	354,231	354,231	0	0.00%
Total Revenues	<u>981,996</u>	<u>981,997</u>	<u>0</u>	<u>0.00%</u>
Expenditures				
Debt Service Payments				
Interest Payments	716,996	714,150	2,846	0.39%
Principal Payments	265,000	265,000	0	0.00%
Total Expenditures	<u>981,996</u>	<u>979,150</u>	<u>2,846</u>	<u>0.29%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>2,847</u>	<u>2,847</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>2,847</u>	<u>2,847</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,659,073	1,659,073	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,661,919</u>	<u>1,661,919</u>	<u>0.00%</u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Capital Projects Fund--Series 2001 - 300

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	18,284	18,284	0.00%
Total Revenues	0	18,284	18,284	0.00%
Expenditures				
Special Reserves				
Seawall Stabilization Project	0	462,664	(462,664)	0.00%
Other Physical Environment				
Emergency Seawall Repairs	0	146,270	(146,270)	0.00%
Total Expenditures	0	608,934	(608,934)	0.00%
Excess of Revenue Over (Under) Expenditures	0	(590,650)	(590,650)	0.00%
Total Other Financing Sources (Uses)	0	0	0	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	(590,650)	(590,650)	0.00%
Fund Balance, Beginning of Period	0	7,896,657	7,896,657	0.00%
Fund Balance, End of Period	0	7,306,007	7,306,007	0.00%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Capital Projects Fund--Series 2002 - 301

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	2,437	2,437	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>2,437</u></u>	<u><u>2,437</u></u>	<u><u>0.00%</u></u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Amenity Center Revenue					
Personal Training	23,210	20,460	23,960	3,500	(3.23)%
Group Exercise	18,582	17,282	14,540	(2,742)	21.75%
Massage	8,450	7,700	3,113	(4,588)	63.16%
Tennis Lessons	17,008	15,968	650	(15,318)	96.17%
Swim Lessons	10,911	9,299	5,720	(3,579)	47.57%
Facials	1,800	1,650	380	(1,270)	78.88%
Facility Rental	12,265	11,965	5,315	(6,650)	56.66%
Merchandise Sales	2,606	2,486	695	(1,791)	73.32%
Food Sales	69,759	64,215	74,595	10,380	(6.93)%
Beverage Sales	57,746	53,102	63,945	10,843	(10.73)%
Spa Retail	756	693	0	(693)	100.00%
Programs	104,051	96,749	115,126	18,377	(10.64)%
Other Miscellaneous Revenues					
Miscellaneous	0	0	262	262	0.00%
General Fund Facility Contribution	477,639	437,836	437,836	0	8.33%
Proximity Card Replacement	0	0	1,785	1,785	0.00%
Total Revenues	804,783	739,405	747,922	8,517	7.07%
Expenditures					
Cost of Goods					
Merchandise Retail	1,825	1,741	382	1,359	79.09%
Spa Retail	456	418	0	418	100.00%
Food	46,040	42,381	76,728	(34,347)	(66.65)%
Beverage	38,113	35,048	43,680	(8,632)	(14.60)%
Payroll & Related Expenses					
Payroll Management	98,014	89,721	83,252	6,469	15.06%
Payroll Reception	61,380	56,265	55,953	312	8.84%
Payroll Pool Attendants	0	0	15,032	(15,032)	0.00%
Personal Training Commissions	11,605	10,233	15,722	(5,489)	(35.47)%
Group Fitness Commissions	24,210	22,607	21,382	1,225	11.68%
Massage Therapist Commissions	4,648	4,235	1,945	2,290	58.15%
Tennis Commissions	13,606	12,774	119	12,655	99.12%
Aquatics Commissions	6,001	5,115	9,008	(3,893)	(50.11)%
Facial Commissions	990	913	0	913	100.00%
Payroll Outfitters	25,128	23,034	7,038	15,996	71.99%
Payroll Cafe	68,864	63,392	84,277	(20,885)	(22.38)%
Payroll Activities & Programs	51,384	47,102	56,420	(9,318)	(9.80)%
Maintenance Payroll	51,456	47,168	40,646	6,522	21.00%
Payroll Taxes	46,789	43,023	36,377	6,646	22.25%
Payroll HR Admin Support	10,432	9,564	9,953	(389)	4.59%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Benefits	68,544	62,464	18,112	44,352	73.57%
Workers Compensation	9,139	8,377	8,954	(577)	2.01%
Parks & Recreation					
Credit Card Processing Fees	19,630	18,095	16,568	1,527	15.59%
Cleaning Supplies	2,000	1,800	3,309	(1,509)	(65.46)%
Daily Operation Software	7,068	6,479	7,504	(1,025)	(6.17)%
General Liability Insurance	10,812	9,911	8,197	1,714	24.18%
Continuing Education	400	400	836	(436)	(109.06)%
Laundry, Towels, Linen	1,600	1,275	383	892	76.08%
Marketing & Promotions	1,325	875	653	222	50.70%
Postage & Shipping	525	525	49	476	90.71%
Printing Supplies	4,600	4,075	3,238	837	29.61%
Travel	1,115	1,077	36	1,041	96.79%
Uniforms	820	780	5,164	(4,384)	(529.78)%
Employee Recognition	240	220	530	(310)	(120.63)%
Salon Supplies	923	823	213	610	76.96%
Miscellaneous	4,979	1,185	597	588	88.01%
Computer Repairs & Maintenance	125	125	589	(464)	(371.00)%
Cellular Phones & Other Reimbursements	2,144	1,957	1,925	32	10.21%
Member & Guest Supplies	7,180	6,580	5,003	1,577	30.32%
Operating Supplies	22,023	19,823	21,843	(2,020)	0.81%
Amenities Office Expenses	1,295	1,191	1,558	(367)	(20.27)%
Taxes	274	216	0	216	100.00%
Program Supplies	55,725	49,725	47,283	2,442	15.14%
Furniture, Fixtures, & Equipment	1,589	1,589	104	1,485	93.45%
Equipment Maintenance/Repair	1,097	963	78	885	92.93%
Fitness Repairs & Maintenance	8,670	8,170	2,517	5,653	70.96%
Contingency					
Capital Projects	10,000	9,167	8,498	669	15.02%
Total Expenditures	<u>804,783</u>	<u>732,601</u>	<u>721,651</u>	<u>10,950</u>	<u>10.33%</u>
Excess of Revenue Over (Under) Expenditures	0	6,804	26,270	19,466	0.00%
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	6,804	26,270	19,466	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>6,804</u></u>	<u><u>26,270</u></u>	<u><u>19,466</u></u>	<u><u>0.00%</u></u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 8/1/2015 Through 8/31/2015

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Revenues							
Amenity Center Revenue							
Personal Training	2,765	2,695	70	23,960	20,460	3,500	23,210
Group Exercise	1,376	884	492	14,540	17,282	(2,742)	18,582
Massage	300	700	(400)	3,113	7,700	(4,588)	8,450
Tennis Lessons	650	1,820	(1,170)	650	15,968	(15,318)	17,008
Swim Lessons	130	1,560	(1,430)	5,720	9,299	(3,579)	10,911
Facials	0	150	(150)	380	1,650	(1,270)	1,800
Facility Rental	420	450	(30)	5,315	11,965	(6,650)	12,265
Merchandise Sales	35	124	(89)	695	2,486	(1,791)	2,606
Food Sales	7,461	6,287	1,174	74,595	64,215	10,380	69,759
Beverage Sales	7,005	4,666	2,339	63,945	53,102	10,843	57,746
Spa Retail	0	63	(63)	0	693	(693)	756
Programs	13,361	8,200	5,161	115,126	96,749	18,377	104,051
Other Miscellaneous Revenues							
Miscellaneous	0	0	0	262	0	262	0
General Fund Facility Contribution	39,803	39,803	0	437,836	437,836	0	477,639
Proximity Card Replacement	175	0	175	1,785	0	1,785	0
Total Revenues	73,480	67,402	6,078	747,922	739,405	8,517	804,783
Expenditures							
Cost of Goods							
Merchandise Retail	0	87	87	382	1,741	1,359	1,825
Spa Retail	0	38	38	0	418	418	456
Food	9,813	4,149	(5,664)	76,728	42,381	(34,347)	46,040
Beverage	4,663	3,080	(1,583)	43,680	35,048	(8,632)	38,113
Payroll & Related Expenses							
Payroll Management	7,194	8,196	1,002	83,252	89,721	6,469	98,014
Payroll Reception	5,448	5,115	(333)	55,953	56,265	312	61,380
Payroll Pool Attendants	1,803	0	(1,803)	15,032	0	(15,032)	0
Personal Training Commissions	1,036	1,348	312	15,722	10,233	(5,489)	11,605
Group Fitness Commissions	1,718	1,283	(435)	21,382	22,607	1,225	24,210
Massage Therapist Commissions	58	385	328	1,945	4,235	2,290	4,648
Tennis Commissions	119	1,456	1,337	119	12,774	12,655	13,606
Aquatics Commissions	1,065	858	(207)	9,008	5,115	(3,893)	6,001
Facial Commissions	0	83	83	0	913	913	990
Payroll Outfitters	0	2,094	2,094	7,038	23,034	15,996	25,128
Payroll Cafe	9,649	5,472	(4,177)	84,277	63,392	(20,885)	68,864
Payroll Activities & Programs	6,312	4,282	(2,030)	56,420	47,102	(9,318)	51,384
Maintenance Payroll	3,293	4,288	995	40,646	47,168	6,522	51,456
Payroll Taxes	3,295	3,779	484	36,377	43,023	6,646	46,789
Payroll HR Admin Support	961	871	(90)	9,953	9,564	(389)	10,432
Benefits	2,538	6,080	3,542	18,112	62,464	44,352	68,544

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 8/1/2015 Through 8/31/2015

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Workers Compensation	865	763	(102)	8,954	8,377	(577)	9,139
Parks & Recreation							
Credit Card Processing Fees	1,961	1,656	(305)	16,568	18,095	1,527	19,630
Cleaning Supplies	243	150	(93)	3,309	1,800	(1,509)	2,000
Daily Operation Software	624	589	(35)	7,504	6,479	(1,025)	7,068
General Liability Insurance	745	901	156	8,197	9,911	1,714	10,812
Continuing Education	0	0	0	836	400	(436)	400
Laundry, Towels, Linen	39	100	61	383	1,275	892	1,600
Marketing & Promotions	50	25	(25)	653	875	222	1,325
Postage & Shipping	0	25	25	49	525	476	525
Printing Supplies	237	525	288	3,238	4,075	837	4,600
Travel	0	0	0	36	1,077	1,041	1,115
Uniforms	2,967	50	(2,917)	5,164	780	(4,384)	820
Employee Recognition	274	20	(254)	530	220	(310)	240
Salon Supplies	0	0	0	213	823	610	923
Miscellaneous	92	0	(92)	597	1,185	588	4,979
Computer Repairs & Maintenance	0	0	0	589	125	(464)	125
Cellular Phones & Other Reimbursements	175	183	8	1,925	1,957	32	2,144
Member & Guest Supplies	301	450	149	5,003	6,580	1,577	7,180
Operating Supplies	2,555	2,000	(555)	21,843	19,823	(2,020)	22,023
Amenities Office Expenses	0	190	190	1,558	1,191	(367)	1,295
Taxes	0	20	20	0	216	216	274
Program Supplies	3,271	5,000	1,729	47,283	49,725	2,442	55,725
Furniture, Fixtures, & Equipment	0	0	0	104	1,589	1,485	1,589
Equipment Maintenance/Repair	0	100	100	78	963	885	1,097
Fitness Repairs & Maintenance	135	1,720	1,585	2,517	8,170	5,653	8,670
Contingency							
Capital Projects	0	833	833	8,498	9,167	669	10,000
Total Expenditures	<u>73,496</u>	<u>68,244</u>	<u>(5,252)</u>	<u>721,651</u>	<u>732,601</u>	<u>10,950</u>	<u>804,783</u>
Excess of Revenues Over (Under) Expenditures	<u>(16)</u>	<u>(842)</u>	<u>826</u>	<u>26,270</u>	<u>6,804</u>	<u>19,466</u>	<u>0</u>

Harbor Bay CDD
Investment Summary
August 31, 2015

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>August 31, 2015</u>
State Board of Administration	Local Government Investment Pool	\$ 2
SunTrust Bank	Money Market	5,615
The Bank of Tampa	Money Market	247,138
The Bank of Tampa ICS Program:		
BB&T	Money Market	245,042
Bank of China, New York, NY	Money Market	245,042
Bank of the Ozarks	Money Market	245,042
Bremer Bank, NA	Money Market	1
Capital Bank	Money Market	53,521
Eagle Bank	Money Market	245,041
Legacy Texas Bank	Money Market	19
Manufacturers Bank	Money Market	245,015
Metropolitan Bank	Money Market	9
Oritani Bank	Money Market	14
Pinnacle Bank	Money Market	245,024
United Bank	Money Market	245,041
Western Alliance Bank	Money Market	16
	Total General Fund Investments	\$ 2,021,582
The Bank of Tampa ICS Program:		
Avenue Bank	Money Market	\$ 245,042
Bremer Bank, NA	Money Market	2
Capital Bank	Money Market	56,084
Iberiabank	Money Market	160,048
Legacy Texas Bank	Money Market	6
Manufacturers Bank	Money Market	1
Metropolitan Bank	Money Market	245,032
Oritani Bank	Money Market	6
Sterling National Bank	Money Market	6
Western Alliance Bank	Money Market	1
	Total Reserve Fund Investments	\$ 706,228
US Bank S2001A Reserve	First American Treasury Obligation Fund Class Z	\$ 311,650
US Bank S2001AB Revenue	First American Treasury Obligation Fund Class Z	412,026
US Bank S2002AB Revenue	First American Treasury Obligation Fund Class Z	555,151
US Bank S2002 Prepayment	First American Treasury Obligation Fund Class Z	1,013
US Bank S2002A Reserve	First American Treasury Obligation Fund Class Z	981,775
	Total Debt Service Fund Investments	\$ 2,261,615
The Bank of Tampa ICS Program:		
Admirals Bank	Money Market	\$ 245,023
Androscoffin Savings Bank	Money Market	245,042
Banco Popular North America	Money Market	245,042
Bangor Savings Bank	Money Market	245,041
Bank of Jackson Hole	Money Market	245,024
Berkshire Bank	Money Market	245,024
Boston Private Bank & Trust Company	Money Market	17
Bremer Bank, NA	Money Market	5
Capital Bank	Money Market	135,414
Chemung Canal Trust Company	Money Market	245,042
CoBiz Bank	Money Market	17
ConnectOne Bank	Money Market	245,042
Customers Bank	Money Market	245,042
East West Bank	Money Market	245,042
F&M Trust Co of Chambersburg	Money Market	245,024
Fieldpoint Private Bank & Trust	Money Market	245,042
First National Bank of Omaha	Money Market	245,042
Five Star Bank	Money Market	245,024
Flushing Bank	Money Market	245,024
Great Western Bank	Money Market	245,042
Happy State Bank	Money Market	245,042
Iberiabank	Money Market	84,993
Independent Bank	Money Market	17
Katahdin Trust Company	Money Market	245,042
Legacy Texas Bank	Money Market	1
Machias Savings Bank	Money Market	245,024
Merchants Bank, NA	Money Market	245,018
Monona State Bank	Money Market	16
Morton Community Bank	Money Market	245,042
Mutual of Omaha Bank	Money Market	245,042
NBT Bank, N.A.	Money Market	17
Northern California National Bank	Money Market	17
Pinnacle Bank	Money Market	17
Progress Bank and Trust	Money Market	17
Seaside National Bank & Trust	Money Market	245,024
South State Bank	Money Market	17
Sterling National Bank	Money Market	11
Stonegate Bank	Money Market	245,042
The Camden National Bank	Money Market	20,124
The Park Bank	Money Market	1
The Park National Bank	Money Market	245,042
The Washington Trust Company of Westerly	Money Market	245,023
Traditional Bank, Inc.	Money Market	17
United Bank	Money Market	245,042
WesBanco Bank, Inc.	Money Market	245,042
Western Alliance Bank	Money Market	6
Yadkin Bank	Money Market	17
	Subtotal ICS Investments	7,101,726
US Bank S2002A Acquisition and Construction	First American Treasury Obligation Fund Class Z	1,499
US Bank S2002 Custody	First American Treasury Obligation Fund Class Z	938
	Total Capital Project Fund Investments	\$ 7,104,163

Harbor Bay Community Development District

Summary A/R Ledger

From 8/1/2015 Through 8/31/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
11/20/2014	Alidade Miraby, LLC	815-15-02	10,412.19
11/20/2014	Alidade Miraby, LLC	815-15-03	21,200.57
11/20/2014	Regions Bank	815-15-04	1,115.82
11/20/2014	Terrabrook Apollo Beach LP	815-15-01	91,252.22
8/31/2015	Terrabrook Apollo Beach LP	OMR0815-1	733.53
Report Balance			124,714.33

Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 8/1/2015 Through 8/31/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Architectural Fountains, Inc.	8/28/2015	08011504Q	Quarterly Fountain Services 07/15-09/15	800.00
Atlas Professional Services, Inc.	8/31/2015	38941	Computer Services	62.50
Ballenger & Company, Inc.	8/28/2015	15420	Irrigation Control Monitor 08/15	435.00
BOCC	9/4/2015	Water Summary 08/15	Hills. County Water Summary 08/15	2,470.21
Bright House Networks	8/21/2015	058904501082...	107 Manns Harbor Dr 09/15	74.08
CRT Services Inc.	8/26/2015	131423	Norton AntiVirus 1 Yr Subscription	369.94
Edward W. Carr	8/27/2015	NC082715	Board of Supervisors Meeting 08/27/15	200.00
GeoPoint Surveying, Inc.	6/29/2015	25758	Wetzone Survey	500.00
Hecker Construction Co., Inc.	8/31/2015	1665	Void Repairs	2,080.00
Hecker Construction Co., Inc.	8/31/2015	1666	Void Repairs	2,320.00
Hecker Construction Co., Inc.	8/31/2015	1667	Void Repairs	2,080.00
Hidden Eyes LLC dba Envera Systems	8/24/2015	9919	Service	162.00
Hopping Green & Sams	8/27/2015	83696	General Legal Services 07/15	5,530.06
Hopping Green & Sams	8/27/2015	83698	Records Requests 07/15	836.50
Joseph A. McNeil	8/27/2015	JM082715	Board of Supervisors Meeting 08/27/15	200.00
Kathryn Dukes	8/27/2015	KD082715	Board of Supervisors Meeting 08/27/15	200.00
Lee Te Kim Lawn Care, Inc.	8/29/2015	62408 AUG	Landscape Maintenance Summary Bill 08/15	29,532.45
Lee Te Kim Lawn Care, Inc.	8/31/2015	62404 AUG	Annuals	4,480.00
Lee Te Kim Lawn Care, Inc.	8/31/2015	62407 AUG	Sod & Sprinkler Heads	750.00
Manson Bolves Donaldson, P.A.	8/31/2015	3561	Legal Svcs Re: Owners' Claims	1,950.00
Robert A Collins	8/27/2015	BC082715	Board of Supervisors Meeting 08/27/15	200.00
Robert E. Cribbs	8/27/2015	BCR082715	Board of Supervisors Meeting 08/27/15	200.00
Scarola Associates	8/27/2015	80655	General Engineering Svcs 07/15-08/15	792.67
Tampa Electric Company	9/1/2015	0198 0004010 08/15	TECO Electric Summary Bill 08/15	20,413.82
Terminix Processing Center	8/26/2015	348079067	Club House Pest Control 08/15	231.00
Times Publishing Company	8/17/2015	107018 08/16/15	Acct 107018 Legal Advertising 08/16/15	118.77
Times Publishing Company	8/31/2015	107018 08/30/15	Acct 107018 Legal Advertising 08/30/15	118.77
US Bank	8/25/2015	4066962	Trustee Fees S2001 08/01/14-07/31/15	3,500.00
USA Services of Florida, Inc.	8/31/2015	342185	Street Sweeping 08/27/15	345.00
Verizon Florida, LLC	8/16/2015	Summary 08/15A	Phone/Internet/Gate Summary 08/15	664.95

Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 8/1/2015 Through 8/31/2015

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Verizon Florida, LLC	8/22/2015	Summary 08/15B	Phone/Internet/Gate Summary 08/15	391.69
Verizon Wireless	8/13/2015	9750628826	Wireless Telephone Services 08/15	53.05
			Total 001 - General Fund	82,062.46

Harbor Bay Community Development District

Summary A/P Ledger

400 - Mira Bay at Harbor Bay

From 8/1/2015 Through 8/31/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Bill Cockrell	8/15/2015	MB081515 High Tide	Entertainment Contract - 09/26/15 Event	800.00
Coca Cola Beverages Florida LLC	8/27/2015	MB504200764	Beverage Purchases	424.80
De Conna Ice Cream	8/21/2015	MB862496	Ice Cream Purchases	197.60
Park Produce	8/26/2015	MB85135	Produce for Harbor Bay	9.77
Park Produce	8/29/2015	MB85138	Produce for Harbor Bay	33.51
Park Produce	8/31/2015	MB85139	Produce for Harbor Bay	23.83
Pepin Distributing Company	8/26/2015	MB1861611	Beverage Purchases	158.85
Pepin Distributing Company	8/26/2015	MB1861926	Beverage Purchases	101.00
Sysco-West Coast Florida	8/27/2015	MB508270899	Food, Clean, Member, Op & Program Supp.	2,260.84
WTS International, Inc.	8/3/2015	IN000076525	Health Insurance 08/15	883.00
WTS International, Inc.	8/12/2015	IN000076631	Background Checks 07/15	40.50
WTS International, Inc.	8/27/2015	IN000076763	Fingerprint Processing 06/29/15	51.75
			Total 400 - Mira Bay at Harbor Bay	4,985.45
Report Balance				87,047.91

Harbor Bay Community Development District
Notes to Unaudited Financial Statements
August 31, 2015

Balance Sheet

1. Trust statement activity has been recorded through 08/31/15.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. \$706,228 of the General Fund Balance is reserved for future Capital Expenditures as appropriated from the General Fund Budget and is reflected in the Reserve Fund. Current YTD funding is \$300,000.

Summary A/R Ledger

4. Payment terms for landowner assessments are (a) defined in the FY14-15 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.
5. Payment for Invoice #815-15-02 for \$10,412.19 was received in September 2015.
6. Payment for Invoice #815-15-03 for \$21,200.57 was received in September 2015.
7. Payment for Invoice #815-15-04 for \$1,115.82 was received in September 2015.
8. Payment for Invoice #815-15-01 for \$91,252.22 was received in September 2015.