

Harbor Bay  
Community Development District

Financial Statements  
(Unaudited)

January 31, 2015

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Harbor Bay Community Development District**

Balance Sheet

As of 1/31/2015

(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
<b>Assets</b>								
Cash In Bank	480,003	0	0	531,042	28,278	1,039,323	0	0
Investments	2,424,179	0	2,771,306	7,339,527	0	12,535,012	0	0
Investments - Reserves	0	841,454	0	0	0	841,454	0	0
Accounts Receivable	568,877	0	433,365	0	0	1,002,242	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	774	0	0	0	0	774	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	143,837	0	0	0	0	143,837	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	3,204,671
Amount To Be Provided/Debt Service	0	0	0	0	0	0	0	10,575,329
Fixed Assets	0	0	0	0	0	0	47,467,155	0
<b>Total Assets</b>	<b>3,643,811</b>	<b>841,454</b>	<b>3,204,671</b>	<b>7,870,569</b>	<b>30,916</b>	<b>15,591,420</b>	<b>47,467,155</b>	<b>13,780,000</b>
<b>Liabilities</b>								
Accounts Payable	94,581	0	0	0	3,350	97,931	0	0
Other Current Liabilities	18,215	0	0	0	594	18,809	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	123,906	0	16,811	3,120	143,837	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	0	0	13,780,000
<b>Total Liabilities</b>	<b>112,795</b>	<b>123,906</b>	<b>0</b>	<b>16,811</b>	<b>7,065</b>	<b>260,578</b>	<b>0</b>	<b>13,780,000</b>
<b>Fund Equity &amp; Other Credits</b>								
Beginning Fund Balance	1,147,114	540,730	2,380,205	7,899,094	0	11,967,143	47,467,155	0
Net Change in Fund Balance	2,383,902	176,818	824,466	(45,336)	23,850	3,363,700	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<b>3,531,015</b>	<b>717,548</b>	<b>3,204,671</b>	<b>7,853,758</b>	<b>23,850</b>	<b>15,330,843</b>	<b>47,467,155</b>	<b>0</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>3,643,811</b>	<b>841,454</b>	<b>3,204,671</b>	<b>7,870,569</b>	<b>30,916</b>	<b>15,591,420</b>	<b>47,467,155</b>	<b>13,780,000</b>

See Notes to Unaudited Financial Statements

## Harbor Bay Community Development District

### Statement of Revenues and Expenditures

001 - General Fund

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

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	0	0	1,072	1,072	0.00%
Special Assessments					
Tax Roll	2,697,993	2,697,993	2,721,849	23,856	(0.88)%
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	405	405	0.00%
<b>Total Revenues</b>	<b>3,479,327</b>	<b>3,479,327</b>	<b>3,504,661</b>	<b>25,334</b>	<b>(0.73)%</b>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	16,000	4,000	4,000	0	75.00%
Financial & Administrative					
Administrative Services	8,704	2,901	2,901	0	66.66%
District Management	36,050	12,017	12,017	0	66.66%
District Engineer	22,500	7,500	3,460	4,040	84.62%
Disclosure Report	6,000	2,000	2,000	0	66.66%
Trustees Fees	7,812	4,073	3,940	133	49.56%
Financial Consulting Services	10,197	6,732	6,732	0	33.97%
Accounting Services	20,291	6,764	6,764	0	66.66%
Auditing Services	4,000	0	0	0	100.00%
Arbitrage Rebate Calculation	650	0	0	0	100.00%
Public Officials Liability Insurance	7,000	7,000	5,967	1,033	14.76%
Legal Advertising	1,500	500	486	14	67.62%
Dues, Licenses & Fees	2,558	1,105	2,824	(1,719)	(10.39)%
Property Taxes	3,350	3,350	3,286	64	1.90%
Website	1,200	400	0	400	100.00%
Legal Counsel					
District Counsel	85,000	28,333	25,809	2,525	69.63%
Litigation Services-Sea Crest HOA	10,000	3,333	0	3,333	100.00%
Seawall Stabilization Project	100,000	33,333	8,600	24,733	91.40%
Special Legal Services					
Special Legal Services	50,000	16,667	2,713	13,953	94.57%
Security Operations					
Florida Highway Patrol	75,000	25,000	9,419	15,581	87.44%
Security Operations (Leased System)	128,400	42,800	49,053	(6,253)	61.79%

## Harbor Bay Community Development District

### Statement of Revenues and Expenditures

001 - General Fund

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

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Electric Utility Services					
Street Lights	154,740	51,580	47,403	4,177	69.36%
Utility - Irrigation	23,000	7,667	7,720	(53)	66.43%
Utility - Guardhouse & Gate Electric	5,700	1,900	1,941	(41)	65.95%
Utility - Recreation Facilities	95,000	31,667	31,664	3	66.66%
Gas Utility Services					
Utility Services	5,700	1,900	1,728	172	69.69%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,800	600	596	4	66.90%
Recycled Waste	1,950	1,950	0	1,950	100.00%
Water-Sewer Combination Services					
Utility - Irrigation	9,200	3,067	2,839	227	69.13%
Utility Services - Amenities	21,000	7,000	7,506	(506)	64.25%
Stormwater Control					
Aquatic Maintenance	33,600	11,200	11,400	(200)	66.07%
Mitigation Area Monitoring & Maintenance	1,500	500	0	500	100.00%
Fountain Service Repairs	500	167	0	167	100.00%
Fountain Maintenance	3,900	1,300	800	500	79.48%
Other Physical Environment					
General Liability & Property Insurance	128,154	128,154	82,875	45,279	35.33%
Insurance - Flood	12,407	11,407	10,173	1,234	18.00%
Entry & Walls Maintenance	5,000	1,667	132	1,535	97.36%
Landscape Maintenance - General	280,000	93,333	90,890	2,444	67.53%
Irrigation Repairs and Maintenance	31,000	10,333	8,011	2,322	74.15%
Lighting Maintenance & Repair	150,000	50,000	5,394	44,606	96.40%
Landscape Maintenance - Sea Crest	36,845	12,282	8,165	4,117	77.83%
Landscape Maintenance - Optional Areas	19,000	6,333	0	6,333	100.00%
Landscape - Fertilization	85,750	28,583	18,800	9,783	78.07%
Landscape - Pest Control	27,500	9,167	7,488	1,679	72.77%
Landscape - Mulching	66,375	22,125	0	22,125	100.00%
Landscape - Annuals	13,440	4,480	4,480	0	66.66%
Landscape Replacement Plants, Shrubs, Trees	25,000	8,333	2,440	5,893	90.24%

## Harbor Bay Community Development District

### Statement of Revenues and Expenditures

001 - General Fund

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

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Hand Watering	2,000	667	0	667	100.00%
Minor Void Repairs	65,000	21,667	16,800	4,867	74.15%
Freeze Protection	6,000	2,000	0	2,000	100.00%
Landscape Oak Tree Trimming	20,000	6,667	0	6,667	100.00%
<b>Road &amp; Street Facilities</b>					
Street / Parking Lot Sweeping	4,140	1,380	1,380	0	66.66%
Roadway Repair & Maintenance	1,000	333	0	333	100.00%
Sidewalk Repair & Maintenance	25,000	8,333	0	8,333	100.00%
Gate Maintenance (Minor)	20,000	6,667	12,230	(5,563)	38.85%
<b>Parks &amp; Recreation</b>					
Onsite Staffing/Employment	115,000	38,333	29,607	8,727	74.25%
WTS Management Fee	85,000	28,333	12,000	16,333	85.88%
Facility Contribution - MiraBay Club	477,639	159,213	159,213	0	66.66%
Boat Lift Sling Repairs & Maintenance	7,500	2,500	24,250	(21,750)	(223.33)%
Office Supplies	1,000	333	135	198	86.50%
Cleaning Supplies	1,000	333	0	333	100.00%
Printing Supplies	1,500	500	0	500	100.00%
Computer Support, Maintenance & Repair	5,000	1,667	354	1,312	92.91%
Pool Operation & Maintenance	28,800	9,600	13,140	(3,540)	54.37%
Pool Heater Maintenance	3,200	1,067	0	1,067	100.00%
Clubhouse Audio Equipment	10,000	3,333	0	3,333	100.00%
GEM Car Repairs & Maintenance	5,000	1,667	2,124	(457)	57.52%
Building Repairs & Maintenance	35,000	11,667	10,210	1,456	70.82%
Facility HVAC Maintenance & Repair	45,000	15,000	3,565	11,435	92.07%
Tennis Court Maintenance & Supplies	25,000	8,333	1,650	6,683	93.40%
Maintenance Supplies	2,000	667	2,829	(2,163)	(41.47)%
Basketball Court Maintenance & Supplies	21,500	7,167	0	7,167	100.00%
Pest Control	4,000	1,333	1,442	(109)	63.94%
Playground Repairs	5,000	1,667	3,200	(1,533)	36.00%
Elevator Maintenance	5,500	1,833	959	875	82.57%
Dog Waste Station Supplies	2,500	833	1,122	(288)	55.13%
Sign Maintenance & Repairs	25,000	8,333	2,700	5,633	89.20%
Cell Phone - Maintenance Staff	775	258	217	42	72.05%
Concierge Desk Clubhouse	7,500	2,500	3,619	(1,119)	51.74%

See Notes to Unaudited Financial Statements

**Harbor Bay Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

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

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Telephone/Internet-Gate, Boat Lift & Club	25,000	8,333	7,466	868	70.13%
Holiday Decorations	7,500	7,500	8,135	(635)	(8.47)%
Contingency					
Miscellaneous Contingency	250,000	83,333	0	83,333	100.00%
Total Expenditures	<u>3,179,327</u>	<u>1,167,854</u>	<u>820,760</u>	<u>347,095</u>	<u>74.18%</u>
Excess of Revenue Over (Under) Expenditures	<u>300,000</u>	<u>2,311,473</u>	<u>2,683,902</u>	<u>372,429</u>	<u>(794.63)%</u>
Other Financing Sources (Uses)					
Transfer of Reserves	(300,000)	(300,000)	(300,000)	0	0.00%
Total Other Financing Sources (Uses)	<u>(300,000)</u>	<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>2,011,473</u>	<u>2,383,902</u>	<u>372,429</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>2,011,473</u></u>	<u><u>3,531,015</u></u>	<u><u>1,519,543</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 1/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	724	724	0.00%
Total Revenues	<u>0</u>	<u>724</u>	<u>724</u>	<u>0.00%</u>
<b>Expenditures</b>				
Contingency				
Capital Reserves	300,000	123,906	176,094	58.69%
Total Expenditures	<u>300,000</u>	<u>123,906</u>	<u>176,094</u>	<u>58.70%</u>
Excess of Revenue Over (Under) Expenditures	<u>(300,000)</u>	<u>(123,182)</u>	<u>176,818</u>	<u>(58.93)%</u>
<b>Other Financing Sources (Uses)</b>				
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>176,818</u>	<u>176,818</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	540,730	540,730	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>717,548</u></u>	<u><u>717,548</u></u>	<u><u>0.00%</u></u>

**Harbor Bay Community Development District**

Statement of Revenues and Expenditures

Debt Service Fund--Series 2001 - 200

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

(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	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	112,000	114,544	50.56%
Principal Payments	85,000	0	85,000	100.00%
Total Expenditures	<u>311,544</u>	<u>112,000</u>	<u>199,544</u>	<u>64.05%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>199,544</u>	<u>199,544</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>199,544</u>	<u>199,544</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	721,132	721,132	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>920,676</u></u>	<u><u>920,676</u></u>	<u><u>0.00%</u></u>



**Harbor Bay Community Development District**

Statement of Revenues and Expenditures

Debt Service Fund--Series 2002 - 201

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

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
<b>Revenues</b>				
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>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payments	716,996	357,075	359,921	50.19%
Principal Payments	265,000	0	265,000	100.00%
Total Expenditures	<u>981,996</u>	<u>357,075</u>	<u>624,921</u>	<u>63.64%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>624,922</u>	<u>624,922</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>624,922</u>	<u>624,922</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><u>0</u></u>	<u><u>2,283,994</u></u>	<u><u>2,283,994</u></u>	<u><u>0.00%</u></u>

**Harbor Bay Community Development District**

Statement of Revenues and Expenditures

Capital Projects Fund--Series 2001 - 300

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

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	8,648	8,648	0.00%
Total Revenues	<u>0</u>	<u>8,648</u>	<u>8,648</u>	<u>0.00%</u>
<b>Expenditures</b>				
Special Reserves				
Seawall Stabilization Project	0	53,984	(53,984)	0.00%
Total Expenditures	<u>0</u>	<u>53,984</u>	<u>(53,984)</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>(45,336)</u>	<u>(45,336)</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>(45,336)</u>	<u>(45,336)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	7,896,657	7,896,657	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>7,851,321</u></u>	<u><u>7,851,321</u></u>	<u><u>0.00%</u></u>

**Harbor Bay Community Development District**

Statement of Revenues and Expenditures

Capital Projects Fund--Series 2002 - 301

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

(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 1/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Amenity Center Revenue					
Personal Training	23,210	7,260	8,980	1,720	61.30%
Group Exercise	18,582	5,556	5,288	(268)	71.54%
Massage	8,450	2,800	1,315	(1,485)	84.43%
Tennis Lessons	17,008	7,366	0	(7,366)	100.00%
Swim Lessons	10,911	0	268	268	97.54%
Facials	1,800	600	235	(365)	86.94%
Facility Rental	12,265	4,605	2,370	(2,235)	80.67%
Merchandise Sales	2,606	1,178	362	(816)	86.10%
Food Sales	69,759	16,393	15,570	(823)	77.68%
Beverage Sales	57,746	13,997	12,951	(1,046)	77.57%
Spa Retail	756	252	0	(252)	100.00%
Programs	104,051	39,249	37,016	(2,233)	64.42%
Other Miscellaneous Revenues					
Miscellaneous	0	0	2	2	0.00%
General Fund Facility Contribution	477,639	159,213	159,213	0	66.66%
Proximity Card Replacement	0	0	265	265	0.00%
<b>Total Revenues</b>	<b>804,783</b>	<b>258,469</b>	<b>243,835</b>	<b>(14,634)</b>	<b>69.70%</b>
<b>Expenditures</b>					
Cost of Goods					
Merchandise Retail	1,825	825	141	684	92.25%
Spa Retail	456	152	0	152	100.00%
Food	46,040	10,819	19,038	(8,219)	58.64%
Beverage	38,113	9,238	9,213	25	75.82%
Payroll & Related Expenses					
Salaries Management	98,014	32,349	29,154	3,196	70.25%
Payroll Reception	61,380	20,460	18,039	2,421	70.61%
Payroll Attendants	0	0	3,481	(3,481)	0.00%
Personal Training Commissions	11,605	3,631	6,446	(2,815)	44.45%
Group Fitness Commissions	24,210	7,214	9,693	(2,479)	59.96%
Massage Therapist Commissions	4,648	1,540	925	615	80.09%
Tennis Commissions	13,606	5,892	0	5,892	100.00%
Aquatics Commissions	6,001	0	1,081	(1,081)	81.98%
Facial Commissions	990	332	0	332	100.00%
Payroll Outfitters	25,128	8,376	6,077	2,299	75.81%
Payroll Cafe	68,864	23,488	21,839	1,649	68.28%
Payroll Activities & Programs	51,384	17,128	11,462	5,666	77.69%
Maintenance Payroll	51,456	17,152	14,798	2,354	71.24%
Payroll Taxes	46,789	15,855	11,822	4,033	74.73%
Payroll HR Admin Support	10,432	3,439	3,109	330	70.19%

See Notes to Unaudited Financial Statements

## Harbor Bay Community Development District

### Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

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

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Benefits	68,544	22,112	6,132	15,980	91.05%
Workers Compensation	9,139	3,012	2,795	217	69.41%
Parks & Recreation					
Credit Card Processing Fees	19,630	5,955	4,472	1,483	77.21%
Cleaning Supplies	2,000	575	1,089	(514)	45.52%
Daily Operation Software	7,068	2,356	3,131	(775)	55.70%
General Liability Insurance	10,812	3,604	2,981	623	72.43%
Continuing Education	400	100	0	100	100.00%
Laundry, Towels, Linen	1,600	725	287	438	82.03%
Marketing & Promotions	1,325	325	303	22	77.12%
Postage & Shipping	525	50	0	50	100.00%
Printing Supplies	4,600	935	606	329	86.83%
Travel	1,115	833	0	833	100.00%
Uniforms	820	160	0	160	100.00%
Employee Recognition	240	80	256	(176)	(6.57)%
Salon Supplies	923	203	100	103	89.11%
Miscellaneous	4,979	85	613	(528)	87.67%
Computer Repairs & Maintenance	125	0	589	(589)	(371.00)%
Cellular Phones & Other Reimbursements	2,144	700	700	0	67.35%
Member & Guest Supplies	7,180	1,480	751	729	89.53%
Operating Supplies	22,023	5,486	4,656	830	78.85%
Amenities Office Expenses	1,295	407	598	(191)	53.79%
Taxes	274	26	0	26	100.00%
Program Supplies	55,725	24,625	17,491	7,134	68.61%
Furniture, Fixtures, & Equipment	1,589	1,173	56	1,117	96.48%
Equipment Maintenance/Repair	1,097	121	78	43	92.93%
Fitness Repairs & Maintenance	8,670	4,148	1,362	2,786	84.29%
Contingency					
Capital Projects	10,000	3,333	4,618	(1,285)	53.81%
Total Expenditures	<u>804,783</u>	<u>260,499</u>	<u>219,985</u>	<u>40,515</u>	<u>72.67%</u>
Excess of Revenue Over (Under) Expenditures	0	(2,030)	23,850	25,881	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	(2,030)	23,850	25,881	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(2,030)</u></u>	<u><u>23,850</u></u>	<u><u>25,881</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 1/1/2015 Through 1/31/2015

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
<b>Revenues</b>							
Amenity Center Revenue							
Personal Training	1,400	1,870	(470)	8,980	7,260	1,720	23,210
Group Exercise	1,288	1,872	(584)	5,288	5,556	(268)	18,582
Massage	220	700	(480)	1,315	2,800	(1,485)	8,450
Tennis Lessons	0	1,733	(1,733)	0	7,366	(7,366)	17,008
Swim Lessons	0	0	0	268	0	268	10,911
Facials	45	150	(105)	235	600	(365)	1,800
Facility Rental	240	1,500	(1,260)	2,370	4,605	(2,235)	12,265
Merchandise Sales	45	155	(110)	362	1,178	(816)	2,606
Food Sales	4,480	4,765	(285)	15,570	16,393	(823)	69,759
Beverage Sales	3,654	3,333	321	12,951	13,997	(1,046)	57,746
Spa Retail Programs	0	63	(63)	0	252	(252)	756
Programs	9,723	9,200	523	37,016	39,249	(2,233)	104,051
Other Miscellaneous Revenues							
Miscellaneous	2	0	2	2	0	2	0
General Fund Facility Contribution	39,803	39,803	0	159,213	159,213	0	477,639
Proximity Card Replacement	115	0	115	265	0	265	0
<b>Total Revenues</b>	<b>61,016</b>	<b>65,144</b>	<b>(4,128)</b>	<b>243,835</b>	<b>258,469</b>	<b>(14,634)</b>	<b>804,783</b>
<b>Expenditures</b>							
Cost of Goods							
Merchandise Retail	0	109	109	141	825	684	1,825
Spa Retail	0	38	38	0	152	152	456
Food	4,946	3,145	(1,801)	19,038	10,819	(8,219)	46,040
Beverage	2,185	2,200	15	9,213	9,238	25	38,113
Payroll & Related Expenses							
Salaries Management	7,025	8,196	1,171	29,154	32,349	3,196	98,014
Payroll Reception	3,785	5,115	1,330	18,039	20,460	2,421	61,380
Payroll Attendants	900	0	(900)	3,481	0	(3,481)	0
Personal Training Commissions	1,526	935	(591)	6,446	3,631	(2,815)	11,605
Group Fitness Commissions	2,606	2,405	(201)	9,693	7,214	(2,479)	24,210
Massage Therapist Commissions	205	385	180	925	1,540	615	4,648
Tennis Commissions	0	1,386	1,386	0	5,892	5,892	13,606
Aquatics Commissions	177	0	(177)	1,081	0	(1,081)	6,001
Facial Commissions	0	83	83	0	332	332	990
Payroll Outfitters	1,043	2,094	1,051	6,077	8,376	2,299	25,128
Payroll Cafe	5,797	6,272	475	21,839	23,488	1,649	68,864
Payroll Activities & Programs	3,050	4,282	1,232	11,462	17,128	5,666	51,384
Maintenance Payroll	4,034	4,288	254	14,798	17,152	2,354	51,456
Payroll Taxes	3,516	4,019	503	11,822	15,855	4,033	46,789
Payroll HR Admin Support	766	886	120	3,109	3,439	330	10,432
Benefits	1,533	5,528	3,995	6,132	22,112	15,980	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 1/1/2015 Through 1/31/2015

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Workers Compensation	689	776	87	2,795	3,012	217	9,139
Parks & Recreation							
Credit Card Processing Fees	1,129	1,520	391	4,472	5,955	1,483	19,630
Cleaning Supplies	234	200	(34)	1,089	575	(514)	2,000
Daily Operation Software	1,371	589	(782)	3,131	2,356	(775)	7,068
General Liability Insurance	745	901	156	2,981	3,604	623	10,812
Continuing Education	0	0	0	0	100	100	400
Laundry, Towels, Linen	259	100	(159)	287	725	438	1,600
Marketing & Promotions	65	150	85	303	325	22	1,325
Postage & Shipping	0	0	0	0	50	50	525
Printing Supplies	0	100	100	606	935	329	4,600
Travel	0	0	0	0	833	833	1,115
Uniforms	0	40	40	0	160	160	820
Employee Recognition	0	20	20	256	80	(176)	240
Salon Supplies	0	0	0	100	203	103	923
Miscellaneous	66	0	(66)	613	85	(528)	4,979
Computer Repairs & Maintenance	284	0	(284)	589	0	(589)	125
Cellular Phones & Other Reimbursements	175	175	0	700	700	0	2,144
Member & Guest Supplies	0	300	300	751	1,480	729	7,180
Operating Supplies	1,326	1,300	(26)	4,656	5,486	830	22,023
Amenities Office Expenses	501	80	(421)	598	407	(191)	1,295
Taxes	0	0	0	0	26	26	274
Program Supplies	4,792	5,000	208	17,491	24,625	7,134	55,725
Furniture, Fixtures, & Equipment	0	905	905	56	1,173	1,117	1,589
Equipment Maintenance/Repair	30	0	(30)	78	121	43	1,097
Fitness Repairs & Maintenance	135	1,100	965	1,362	4,148	2,786	8,670
Contingency							
Capital Projects	1,611	833	(777)	4,618	3,333	(1,285)	10,000
Total Expenditures	<u>56,504</u>	<u>65,455</u>	<u>8,952</u>	<u>219,985</u>	<u>260,499</u>	<u>40,515</u>	<u>804,783</u>
Excess of Revenues Over (Under) Expenditures	<u>4,512</u>	<u>(311)</u>	<u>4,823</u>	<u>23,850</u>	<u>(2,030)</u>	<u>25,881</u>	<u>0</u>

**Harbor Bay CDD**  
**Investment Summary**  
**January 31, 2015**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>January 31, 2015</u>
SunTrust Bank	Money Market	\$ 1,145,406
The Bank of Tampa	Money Market	246,847
The Bank of Tampa ICS Program:		
BB&T	Money Market	245,073
Bank of China, New York, NY	Money Market	245,073
Eagle Bank	Money Market	51,675
Frost Bank	Money Market	245,046
Western Alliance Bank	Money Market	245,059
	<b>Total General Fund Investments</b>	<b>\$ 2,424,179</b>
The Bank of Tampa ICS Program:		
Bank of North Carolina	Money Market	\$ 1
EagleBank	Money Market	193,397
First Virginia Community Bank	Money Market	157,911
Frost Bank	Money Market	24
Glacier Bank	Money Market	1
Manufacturers Bank	Money Market	8
Metropolitan Bank	Money Market	245,026
Oritani Bank	Money Market	9
The Camden National Bank	Money Market	1
United Bank	Money Market	245,073
Western Alliance Bank	Money Market	3
	<b>Total Reserve Fund Investments</b>	<b>\$ 841,454</b>
US Bank S2001A Reserve	First American Treasury Obligation Fund Class Z	\$ 311,650
US Bank S2001AB Revenue	First American Treasury Obligation Fund Class Z	582,779
US Bank S2002AB Revenue	First American Treasury Obligation Fund Class Z	894,089
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
	<b>Total Debt Service Fund Investments</b>	<b>\$ 2,771,306</b>
The Bank of Tampa ICS Program:		
Admirals Bank	Money Market	\$ 245,073
Androscoggin Savings Bank	Money Market	245,070
Apple Bank for Savings	Money Market	245,073
Avenue Bank	Money Market	245,073
Banco Popular North America	Money Market	245,070
Bangor Savings Bank	Money Market	3
Bank of Ann Arbor	Money Market	3
Bar Harbor Bank & Trust	Money Market	3
Boston Private Bank & Trust Company	Money Market	245,027
Central Bank Bank of St. Louis	Money Market	245,026
Community National Bank	Money Market	245,073
ConnectOne Bank	Money Market	245,073
Customers Bank	Money Market	245,073
East West Bank	Money Market	3
Enterprise Bank and Trust Company	Money Market	245,070
F&M Trust Co of Chambersburg	Money Market	245,073
First National Bank of Omaha	Money Market	245,073
First Virginia Community Bank	Money Market	87,111
Five Star Bank	Money Market	142,816
Flushing Bank	Money Market	245,070
Glacier Bank	Money Market	27
Great Southern Bank	Money Market	245,025
Happy State Bank	Money Market	245,044
Iberiabank	Money Market	245,073
Manufacturers Bank	Money Market	24
Metropolitan Bank	Money Market	47
Morton Community Bank	Money Market	245,073
Mutual of Omaha Bank	Money Market	245,073
NBT Bank, National Association	Money Market	245,066
Old Line Bank	Money Market	2
Oritani Bank	Money Market	54
Pinnacle Bank	Money Market	245,073
Reliant Bank	Money Market	245,070
Salisbury Bank and Trust Company	Money Market	245,070
Seaside National Bank & Trust	Money Market	245,042
Southwest Bank	Money Market	245,073
Stonegate Bank	Money Market	245,073
The Camden National Bank	Money Market	42
The First Bank and Trust Company	Money Market	2
The First National Bank of Syracuse	Money Market	45
The Park Bank	Money Market	1
The Park National Bank	Money Market	245,073
The Washington Trust Company of Westerly	Money Market	2
Traditional Bank, Inc.	Money Market	2
United Bank	Money Market	2
WesBanco Bank, Inc.	Money Market	2
West Bank	Money Market	245,073
Western Alliance Bank	Money Market	11
Yadkin Bank	Money Market	245,070
	<b>Subtotal ICS Investments</b>	<b>7,337,090</b>
US Bank S2002A Construction	First American Treasury Obligation Fund Class Z	1,499
US Bank S2002 Custody	First American Treasury Obligation Fund Class Z	938
	<b>Total Capital Project Fund Investments</b>	<b>\$ 7,339,527</b>



**Harbor Bay Community Development District**

Summary A/R Ledger

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

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2014	Hillsborough County Tax Collector	FY14-15	316,528.90
11/20/2014	Alidade Miraby, LLC	815-15-02	73,443.61
11/20/2014	Alidade Miraby, LLC	815-15-03	73,970.24
11/20/2014	Regions Bank	815-15-04	3,893.17
11/20/2014	Terrabrook Apollo Beach LP	815-15-01	533,672.56
2/12/2015	Terrabrook Apollo Beach LP	OMR0115-1	733.53
Report Balance			1,002,242.01

## Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

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

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
ASCAP	1/20/2015	012015 ASCAP	Music License - Balance 2014, Full 2015	939.50
Ballenger & Company, Inc.	1/30/2015	15026	Irrigation Control Monitor 01/15	435.00
BOCC	1/20/2015	Water Summary 01/15	Hills. County Water Summary 01/15	3,114.12
Castner & Castner, Inc.	1/22/2015	012215 Castner	50% Deposit on Furniture for Concierge	1,030.50
Christopher C. Davidson	1/9/2015	010915 Daivdson	Off Duty 01/09/15	240.00
Christopher C. Davidson	1/15/2015	011515 Davidson	Off Duty 01/15/15	240.00
Christopher C. Davidson	1/16/2015	011615 Davidson	Off Duty 01/16/15	240.00
Commercial Fire & Communications, Inc	1/31/2015	168882	Fire Sprinkler Repair	1,234.00
CRT Services Inc.	1/30/2015	131279	Computer Services	2,588.99
Dennis Hobbs	1/29/2015	012915 Hobbs	Admin./Schedulers Fee 01/09/15-01/29/15	600.00
Edward W. Carr	1/22/2015	NC012215	Board of Supervisors Meeting 01/22/15	200.00
GeoPoint Surveying, Inc.	1/31/2015	22797	Seawall Pilot Project	3,000.00
Hawkins Service Company	1/16/2015	169085	New Time Clock for Water Feature Pumps	295.00
Hawkins Service Company	1/30/2015	169276	Pool Maintenance	2,985.00
Hecker Construction Co., Inc.	1/6/2015	1532	Void Repairs	3,200.00
Hopping Green & Sams	1/26/2015	80207	General Legal Services 12/14	3,160.42
Hopping Green & Sams	1/26/2015	80208	Seawall Stabilization Project 12/14	5,589.56
Jesus D. Lopez	1/20/2015	012015 Lopez	Off Duty 01/20/15	240.00
Joseph A. McNeil	1/22/2015	JM012215	Board of Supervisors Meeting 01/22/15	200.00
Kathryn Dukes	1/22/2015	KD012215	Board of Supervisors Meeting 01/22/15	200.00
Kiomy L. Cruz	1/14/2015	011415 Cruz	Off Duty 01/14/15	240.00
Kiomy L. Cruz	1/21/2015	012115 Cruz	Off Duty 01/21/15	240.00
Kiomy L. Cruz	1/23/2015	012315 Cruz	Off Duty 01/23/15	240.00
Kiomy L. Cruz	1/24/2015	012415 Cruz	Off Duty 01/24/15	240.00
Lee Te Kim Lawn Care, Inc.	1/22/2015	60280 JAN	Irrigation Repairs	350.00
Lee Te Kim Lawn Care, Inc.	1/23/2015	60281 JAN	Irrigation Repairs	791.37
Lee Te Kim Lawn Care, Inc.	1/30/2015	60334 JAN	Landscape Maintenance Summary Bill 01/15	31,082.45
Lee Te Kim Lawn Care, Inc.	1/31/2015	60326 JAN	Weekly Trash Pick Up At Tiki Hut Park	100.00
Luis Hernando Consuegra	1/12/2015	011215 Consuegra	Off Duty 01/12/15	240.00

**Harbor Bay Community Development District**

Summary A/P Ledger

001 - General Fund

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

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Luis Hernando Consuegra	1/17/2015	011715 Consuegra	Off Duty 01/17/15	240.00
Luis Hernando Consuegra	1/22/2015	012215 Consuegra	Off Duty 01/22/15	240.00
Manson Bolves, P.A.	12/31/2014	3112	Legal Svcs Re: Owners' Claims	1,175.70
Poseidon Pool Services, LLC	1/28/2015	2089	Monthly Pool/Spa Services 01/15	2,200.00
Prager & Co., LLC	1/9/2015	5379	Annual Dissemination Agent Fees FY 14/15	2,000.00
Robert A Collins	1/22/2015	BC012215	Board of Supervisors Meeting 01/22/15	200.00
Robert E. Cribbs	1/22/2015	BCR012215	Board of Supervisors Meeting 01/22/15	200.00
Schindler Elevator Corporation	1/23/2015	7152091308	Elevator Service	176.40
Tampa Bay Times	1/31/2015	107018 01/28 & 01/29	Acct 107018 Legal Advertising 01/15	128.36
Tampa Electric Company	2/3/2015	0198 0004010 01/15	TECO Electric Summary Bill 01/15	23,460.48
Terminix Processing Center	1/23/2015	342120842	Club House Pest Control 01/15	231.00
Verizon Florida, LLC	1/16/2015	Summary 01/15	Phone/Internet/Gate Summary 01/15	1,073.02
			Total 001 - General Fund	94,580.87

## Harbor Bay Community Development District

Summary A/P Ledger

400 - Mira Bay at Harbor Bay

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

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
De Conna Ice Cream	1/29/2015	MB832999	Ice Cream Purchases	235.60
Park Produce	1/28/2015	MB435763	Produce for Harbor Bay	15.96
Pepin Distributing Company	1/28/2015	MB1721642	Beverage Purchases	183.38
Southern Wine & Spirits of Florida	1/28/2015	MB4488555	Beverage Purchases	312.40
Staples Advantage	1/21/2015	MB3254610...	Amenities Office Supplies	255.97
Staples Advantage	1/23/2015	MB3254752...	Amenities Office Supplies	46.57
Sysco-West Coast Florida	1/29/2015	MB5012913...	Food & Operating Supplies	664.75
Thomas A. Hatcher	1/27/2015	012715 Hatcher	Refund for Gift Card Malfunction	25.00
WEBstaurant Store	1/28/2015	012815 WEBstaurant	Upright Freezer for Galley Cafe	1,610.61
			Total 400 - Mira Bay at Harbor Bay	3,350.24
Report Balance				97,931.11

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

**Balance Sheet**

1. Trust statement activity has been recorded through 01/31/15.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. \$717,548 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 #FY14-15 for \$45,586.16 was received in February 2015.
6. Payment for Invoice #815-15-02 for \$21,847.25 was received in February 2015.
7. Payment for Invoice #815-15-03 for \$6,698.57 was received in February 2015.
8. Payment for Invoice #815-15-04 for \$352.56 was received in February 2015.
9. Payment for Invoice #815-15-01 for \$136,475.96 was received in February 2015.