

Harbor Bay  
Community Development District

Financial Statements  
(Unaudited)

September 30, 2015

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Harbor Bay Community Development District**

Balance Sheet

As of 9/30/2015

(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	23,018	0	0	1,659,219	30,857	1,713,094	0	0
Investments	1,772,964	0	2,827,902	5,635,206	0	10,236,071	0	0
Investments - Reserves	0	705,276	0	0	0	705,276	0	0
Accounts Receivable	734	0	0	0	0	734	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	91,890	0	0	0	0	91,890	0	0
Inventory	0	0	0	0	4,236	4,236	0	0
Deposits	26,140	0	0	0	0	26,140	0	0
Due From Other Funds	306,322	0	0	0	0	306,322	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	2,827,902
Amount To Be Provided/Debt Service	0	0	0	0	0	0	0	10,602,098
Fixed Assets	0	0	0	0	0	0	48,485,349	0
<b>Total Assets</b>	<b>2,221,068</b>	<b>705,276</b>	<b>2,827,902</b>	<b>7,294,425</b>	<b>35,093</b>	<b>13,083,763</b>	<b>48,485,349</b>	<b>13,430,000</b>
<b>Liabilities</b>								
Accounts Payable	145,306	0	0	58,762	5,788	209,856	0	0
Other Current Liabilities	22,358	0	0	162,333	15,138	199,828	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	46,560	0	245,596	14,167	306,322	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	0	0	13,430,000
<b>Total Liabilities</b>	<b>167,664</b>	<b>46,560</b>	<b>0</b>	<b>466,690</b>	<b>35,093</b>	<b>716,006</b>	<b>0</b>	<b>13,430,000</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	48,485,349	0
Net Change in Fund Balance	906,291	117,986	447,697	(1,071,359)	0	400,614	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<b>2,053,405</b>	<b>658,716</b>	<b>2,827,902</b>	<b>6,827,735</b>	<b>0</b>	<b>12,367,757</b>	<b>48,485,349</b>	<b>0</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>2,221,068</b>	<b>705,276</b>	<b>2,827,902</b>	<b>7,294,425</b>	<b>35,093</b>	<b>13,083,763</b>	<b>48,485,349</b>	<b>13,430,000</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 9/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	0	0	3,789	3,789	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	8,426	8,426	0.00%
<b>Total Revenues</b>	<b>3,479,327</b>	<b>3,479,327</b>	<b>3,544,784</b>	<b>65,457</b>	<b>(1.88)%</b>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	16,000	16,000	15,000	1,000	6.25%
Financial & Administrative					
Administrative Services	8,704	8,704	8,704	0	0.00%
District Management	36,050	36,050	36,050	0	0.00%
District Engineer	22,500	22,500	19,143	3,357	14.91%
Disclosure Report	6,000	6,000	2,000	4,000	66.66%
Trustees Fees	7,812	7,812	7,440	372	4.76%
Financial Consulting Services	10,197	10,197	10,197	0	0.00%
Accounting Services	20,291	20,291	20,291	0	0.00%
Auditing Services	4,000	4,000	3,500	500	12.50%
Arbitrage Rebate Calculation	650	650	500	150	23.07%
Public Officials Liability Insurance	7,000	7,000	5,967	1,033	14.76%
Legal Advertising	1,500	1,500	1,616	(116)	(7.71)%
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	1,200	0	1,200	100.00%
Legal Counsel					
District Counsel	85,000	85,000	103,480	(18,480)	(21.74)%
Litigation Services-Sea Crest HOA	10,000	10,000	0	10,000	100.00%
Seawall Stabilization Project	100,000	100,000	(8,000)	108,000	108.00%
Special Legal Services					
Special Legal Services	50,000	50,000	8,051	41,949	83.89%
Special Reserves					
Seawall Stabilization Project	0	0	(1,500)	1,500	0.00%
Security Operations					
Florida Highway Patrol	75,000	75,000	34,139	40,861	54.48%

**Harbor Bay Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Security Operations (Leased System)	128,400	128,400	151,002	(22,602)	(17.60)%
Electric Utility Services					
Street Lights	154,740	154,740	143,925	10,815	6.98%
Utility - Irrigation	23,000	23,000	22,276	724	3.14%
Utility - Guardhouse & Gate Electric	5,700	5,700	5,340	360	6.32%
Utility - Recreation Facilities	95,000	95,000	83,140	11,860	12.48%
Gas Utility Services					
Utility Services	5,700	5,700	4,500	1,200	21.05%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,800	1,800	1,918	(118)	(6.56)%
Recycled Waste	1,950	1,950	0	1,950	100.00%
Water-Sewer Combination Services					
Utility - Irrigation	9,200	9,200	8,507	693	7.52%
Utility Services - Amenities	21,000	21,000	24,621	(3,621)	(17.24)%
Stormwater Control					
Aquatic Maintenance	33,600	33,600	36,175	(2,575)	(7.66)%
Mitigation Area Monitoring & Maintenance	1,500	1,500	0	1,500	100.00%
Fountain Service Repairs	500	500	1,090	(590)	(118.00)%
Fountain Maintenance	3,900	3,900	3,200	700	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	5,000	132	4,868	97.36%
Landscape Maintenance - General	280,000	280,000	281,169	(1,169)	(0.41)%
Irrigation Repairs and Maintenance	31,000	31,000	28,486	2,514	8.10%
Lighting Maintenance & Repair	150,000	150,000	26,154	123,846	82.56%
Landscape Maintenance - Sea Crest	36,845	36,845	24,495	12,350	33.51%
Landscape Maintenance - Optional Areas	19,000	19,000	0	19,000	100.00%
Landscape - Fertilization	85,750	85,750	86,990	(1,240)	(1.44)%
Landscape - Pest Control	27,500	27,500	31,752	(4,252)	(15.46)%
Landscape - Mulching	66,375	66,375	42,750	23,625	35.59%
Landscape - Annuals	13,440	13,440	13,440	0	0.00%

## Harbor Bay Community Development District

### Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Landscape Replacement Plants, Shrubs, Trees	25,000	25,000	13,000	12,000	48.00%
Hand Watering	2,000	2,000	0	2,000	100.00%
Minor Void Repairs	65,000	65,000	45,508	19,492	29.98%
Freeze Protection	6,000	6,000	0	6,000	100.00%
Landscape Oak Tree Trimming	20,000	20,000	1,000	19,000	95.00%
<b>Road &amp; Street Facilities</b>					
Street / Parking Lot Sweeping	4,140	4,140	4,485	(345)	(8.33)%
Roadway Repair & Maintenance	1,000	1,000	4,100	(3,100)	(310.00)%
Sidewalk Repair & Maintenance	25,000	25,000	0	25,000	100.00%
Gate Maintenance (Minor)	20,000	20,000	12,425	7,576	37.87%
<b>Parks &amp; Recreation</b>					
Onsite Staffing/Employment	115,000	115,000	122,364	(7,364)	(6.40)%
WTS Management Fee	85,000	85,000	36,000	49,000	57.64%
Facility Contribution - MiraBay Club	477,639	477,639	465,841	11,798	2.47%
Boat Lift Sling Repairs & Maintenance	7,500	7,500	39,863	(32,363)	(431.50)%
Office Supplies	1,000	1,000	2,010	(1,010)	(101.03)%
Cleaning Supplies	1,000	1,000	34	966	96.58%
Printing Supplies	1,500	1,500	118	1,382	92.12%
Computer Support, Maintenance & Repair	5,000	5,000	6,850	(1,850)	(37.00)%
Pool Operation & Maintenance	28,800	28,800	38,706	(9,906)	(34.39)%
Pool Heater Maintenance	3,200	3,200	1,985	1,215	37.96%
Clubhouse Audio Equipment	10,000	10,000	0	10,000	100.00%
GEM Car Repairs & Maintenance	5,000	5,000	4,125	875	17.49%
Building Repairs & Maintenance	35,000	35,000	58,180	(23,180)	(66.22)%
Facility A/C & Heating Maintenance & Repair	45,000	45,000	3,565	41,435	92.07%
Tennis Court Maintenance & Supplies	25,000	25,000	2,558	22,442	89.76%
Maintenance Supplies	2,000	2,000	7,815	(5,815)	(290.73)%
Basketball Court Maintenance & Supplies	21,500	21,500	0	21,500	100.00%
Pest Control	4,000	4,000	4,692	(692)	(17.30)%
Playground Repairs	5,000	5,000	4,979	21	0.41%
Elevator Maintenance	5,500	5,500	6,642	(1,142)	(20.76)%
Dog Waste Station Supplies	2,500	2,500	5,139	(2,639)	(105.55)%
Sign Maintenance & Repairs	25,000	25,000	2,700	22,300	89.20%

See Notes to Unaudited Financial Statements

**Harbor Bay Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Cell Phone - Maintenance Staff	775	775	651	124	16.01%
Concierge Desk Clubhouse	7,500	7,500	4,650	2,850	38.00%
Telephone/Internet-Gate, Boat Lift & Club	25,000	25,000	22,940	2,060	8.24%
Holiday Decorations	7,500	7,500	8,135	(635)	(8.47)%
Contingency					
Miscellaneous Contingency	250,000	250,000	16,162	233,838	93.53%
Traffic Enforcement Study	0	0	12,194	(12,194)	0.00%
Total Expenditures	<u>3,179,327</u>	<u>3,179,327</u>	<u>2,348,493</u>	<u>830,834</u>	<u>26.13%</u>
Excess of Revenue Over (Under) Expenditures	<u>300,000</u>	<u>300,000</u>	<u>1,196,291</u>	<u>896,291</u>	<u>(298.76)%</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>0</u>	<u>906,291</u>	<u>906,291</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>0</u></u>	<u><u>2,053,405</u></u>	<u><u>2,053,405</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 9/30/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	1,938	1,938	0.00%
Total Revenues	<u>0</u>	<u>1,938</u>	<u>1,938</u>	<u>0.00%</u>
<b>Expenditures</b>				
Contingency				
Capital Reserves	300,000	183,952	116,048	38.68%
Total Expenditures	<u>300,000</u>	<u>183,952</u>	<u>116,048</u>	<u>38.68%</u>
Excess of Revenue Over (Under) Expenditures	<u>(300,000)</u>	<u>(182,014)</u>	<u>117,986</u>	<u>(39.32)%</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>117,986</u>	<u>117,986</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>658,716</u></u>	<u><u>658,716</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 9/30/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
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 9/30/2015

(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	796,537	442,306	124.86%
Total Revenues	<u>981,996</u>	<u>1,424,303</u>	<u>442,306</u>	<u>45.04%</u>
<b>Expenditures</b>				
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>445,153</u>	<u>445,153</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>445,153</u>	<u>445,153</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>2,104,226</u></u>	<u><u>2,104,226</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 9/30/2015

(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				
Interest Earnings				
Interest Earnings	0	19,327	19,327	0.00%
Total Revenues	<u>0</u>	<u>19,327</u>	<u>19,327</u>	<u>0.00%</u>
Expenditures				
Special Reserves				
Seawall Stabilization Project	0	350,162	(350,162)	0.00%
Other Physical Environment				
Emergency Seawall Repairs	0	740,524	(740,524)	0.00%
Total Expenditures	<u>0</u>	<u>1,090,686</u>	<u>(1,090,686)</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>(1,071,359)</u>	<u>(1,071,359)</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>(1,071,359)</u>	<u>(1,071,359)</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>6,825,298</u></u>	<u><u>6,825,298</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 9/30/2015

(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 9/30/2015

(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	23,210	27,060	3,850	(16.58)%
Group Exercise	18,582	18,582	15,976	(2,606)	14.02%
Massage	8,450	8,450	3,113	(5,338)	63.16%
Tennis Lessons	17,008	17,008	1,925	(15,083)	88.68%
Swim Lessons	10,911	10,911	5,720	(5,191)	47.57%
Facials	1,800	1,800	380	(1,420)	78.88%
Facility Rental	12,265	12,265	5,765	(6,500)	52.99%
Merchandise Sales	2,606	2,606	695	(1,911)	73.32%
Food Sales	69,759	69,759	80,168	10,409	(14.92)%
Beverage Sales	57,746	57,746	68,382	10,636	(18.41)%
Spa Retail	756	756	0	(756)	100.00%
Programs	104,051	104,051	126,259	22,208	(21.34)%
Other Miscellaneous Revenues					
Miscellaneous	0	0	262	262	0.00%
General Fund Facility Contribution	477,639	477,639	465,841	(11,798)	2.47%
Proximity Card Replacement	0	0	2,040	2,040	0.00%
<b>Total Revenues</b>	<b>804,783</b>	<b>804,783</b>	<b>803,585</b>	<b>(1,198)</b>	<b>0.15%</b>
<b>Expenditures</b>					
Cost of Goods					
Merchandise Retail	1,825	1,825	0	1,825	100.00%
Spa Retail	456	456	298	158	34.72%
Food	46,040	46,040	82,438	(36,398)	(79.05)%
Beverage	38,113	38,113	46,490	(8,377)	(21.98)%
Payroll & Related Expenses					
Payroll Management	98,014	98,014	93,485	4,529	4.62%
Payroll Reception	61,380	61,380	63,372	(1,992)	(3.24)%
Payroll Pool Attendants	0	0	16,688	(16,688)	0.00%
Personal Training Commissions	11,605	11,605	17,110	(5,505)	(47.43)%
Group Fitness Commissions	24,210	24,210	23,713	497	2.05%
Massage Therapist Commissions	4,648	4,648	1,945	2,703	58.15%
Tennis Commissions	13,606	13,606	1,423	12,183	89.54%
Aquatics Commissions	6,001	6,001	9,496	(3,495)	(58.23)%
Facial Commissions	990	990	0	990	100.00%
Payroll Outfitters	25,128	25,128	8,743	16,385	65.20%
Payroll Cafe	68,864	68,864	97,701	(28,837)	(41.87)%
Payroll Activities & Programs	51,384	51,384	61,877	(10,493)	(20.42)%
Maintenance Payroll	51,456	51,456	45,430	6,026	11.71%
Payroll Taxes	46,789	46,789	40,844	5,945	12.70%
Payroll HR Admin Support	10,432	10,432	11,230	(798)	(7.64)%

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 9/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Benefits	68,544	68,544	20,650	47,894	69.87%
Workers Compensation	9,139	9,139	10,104	(965)	(10.55)%
<b>Parks &amp; Recreation</b>					
Credit Card Processing Fees	19,630	19,630	18,605	1,025	5.22%
Cleaning Supplies	2,000	2,000	3,496	(1,496)	(74.81)%
Daily Operation Software	7,068	7,068	8,126	(1,058)	(14.97)%
General Liability Insurance	10,812	10,812	8,942	1,870	17.29%
Continuing Education	400	400	836	(436)	(109.06)%
Laundry, Towels, Linen	1,600	1,600	383	1,217	76.08%
Marketing & Promotions	1,325	1,325	703	622	46.93%
Postage & Shipping	525	525	49	476	90.71%
Printing Supplies	4,600	4,600	3,682	918	19.96%
Travel	1,115	1,115	75	1,040	93.30%
Uniforms	820	820	5,164	(4,344)	(529.78)%
Employee Recognition	240	240	589	(349)	(145.62)%
Salon Supplies	923	923	213	710	76.96%
Miscellaneous	4,979	4,979	579	4,400	88.37%
Computer Repairs & Maintenance	125	125	589	(464)	(371.00)%
Cellular Phones & Other Reimbursements	2,144	2,144	2,100	44	2.05%
Member & Guest Supplies	7,180	7,180	5,236	1,944	27.07%
Operating Supplies	22,023	22,023	24,692	(2,669)	(12.12)%
Amenities Office Expenses	1,295	1,295	1,558	(263)	(20.27)%
Taxes	274	274	0	274	100.00%
Program Supplies	55,725	55,725	53,601	2,124	3.81%
Furniture, Fixtures, & Equipment	1,589	1,589	104	1,485	93.45%
Equipment Maintenance/Repair	1,097	1,097	78	1,019	92.93%
Fitness Repairs & Maintenance	8,670	8,670	2,652	6,018	69.41%
<b>Contingency</b>					
Capital Projects	10,000	10,000	8,498	1,502	15.02%
<b>Total Expenditures</b>	<u>804,783</u>	<u>804,783</u>	<u>803,585</u>	<u>1,198</u>	<u>0.15%</u>
Excess of Revenue Over (Under) Expenditures	0	0	0	0	0.00%
<b>Total Other Financing Sources (Uses)</b>	<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	0	0	0	0.00%
<b>Fund Balance, End of Period</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</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 9/1/2015 Through 9/30/2015

(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	3,100	2,750	350	27,060	23,210	3,850	23,210
Group Exercise	1,436	1,300	136	15,976	18,582	(2,606)	18,582
Massage	0	750	(750)	3,113	8,450	(5,338)	8,450
Tennis Lessons	1,275	1,040	235	1,925	17,008	(15,083)	17,008
Swim Lessons	0	1,612	(1,612)	5,720	10,911	(5,191)	10,911
Facials	0	150	(150)	380	1,800	(1,420)	1,800
Facility Rental	450	300	150	5,765	12,265	(6,500)	12,265
Merchandise Sales	0	120	(120)	695	2,606	(1,911)	2,606
Food Sales	5,572	5,544	28	80,168	69,759	10,409	69,759
Beverage Sales	4,437	4,644	(207)	68,382	57,746	10,636	57,746
Spa Retail	0	63	(63)	0	756	(756)	756
Programs	11,133	7,302	3,831	126,259	104,051	22,208	104,051
Other Miscellaneous Revenues							
Miscellaneous	0	0	0	262	0	262	0
General Fund Facility Contribution	28,005	39,803	(11,798)	465,841	477,639	(11,798)	477,639
Proximity Card Replacement	255	0	255	2,040	0	2,040	0
<b>Total Revenues</b>	<b>55,663</b>	<b>65,378</b>	<b>(9,715)</b>	<b>803,585</b>	<b>804,783</b>	<b>(1,198)</b>	<b>804,783</b>
<b>Expenditures</b>							
Cost of Goods							
Merchandise Retail	(382)	84	466	0	1,825	1,825	1,825
Spa Retail	298	38	(260)	298	456	158	456
Food	5,710	3,659	(2,051)	82,438	46,040	(36,398)	46,040
Beverage	2,810	3,065	255	46,490	38,113	(8,377)	38,113
Payroll & Related Expenses							
Payroll Management	10,233	8,293	(1,940)	93,485	98,014	4,529	98,014
Payroll Reception	7,420	5,115	(2,305)	63,372	61,380	(1,992)	61,380
Payroll Pool Attendants	1,656	0	(1,656)	16,688	0	(16,688)	0
Personal Training Commissions	1,388	1,372	(16)	17,110	11,605	(5,505)	11,605
Group Fitness Commissions	2,331	1,603	(728)	23,713	24,210	497	24,210
Massage Therapist Commissions	0	413	413	1,945	4,648	2,703	4,648
Tennis Commissions	1,304	832	(472)	1,423	13,606	12,183	13,606
Aquatics Commissions	487	886	399	9,496	6,001	(3,495)	6,001
Facial Commissions	0	77	77	0	990	990	990
Payroll Outfitters	1,706	2,094	388	8,743	25,128	16,385	25,128
Payroll Cafe	13,424	5,472	(7,952)	97,701	68,864	(28,837)	68,864
Payroll Activities & Programs	5,457	4,282	(1,175)	61,877	51,384	(10,493)	51,384
Maintenance Payroll	4,784	4,288	(496)	45,430	51,456	6,026	51,456
Payroll Taxes	4,467	3,766	(701)	40,844	46,789	5,945	46,789
Payroll HR Admin Support	1,277	868	(409)	11,230	10,432	(798)	10,432
Benefits	2,538	6,080	3,542	20,650	68,544	47,894	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 9/1/2015 Through 9/30/2015

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Workers Compensation	1,149	762	(387)	10,104	9,139	(965)	9,139
Parks & Recreation							
Credit Card Processing Fees	2,037	1,535	(502)	18,605	19,630	1,025	19,630
Cleaning Supplies	187	200	13	3,496	2,000	(1,496)	2,000
Daily Operation Software	622	589	(33)	8,126	7,068	(1,058)	7,068
General Liability Insurance	745	901	156	8,942	10,812	1,870	10,812
Continuing Education	0	0	0	836	400	(436)	400
Laundry, Towels, Linen	0	325	325	383	1,600	1,217	1,600
Marketing & Promotions	50	450	400	703	1,325	622	1,325
Postage & Shipping	0	0	0	49	525	476	525
Printing Supplies	444	525	81	3,682	4,600	918	4,600
Travel	39	38	(1)	75	1,115	1,040	1,115
Uniforms	0	40	40	5,164	820	(4,344)	820
Employee Recognition	60	20	(40)	589	240	(349)	240
Salon Supplies	0	100	100	213	923	710	923
Miscellaneous	(18)	3,794	3,812	579	4,979	4,400	4,979
Computer Repairs & Maintenance	0	0	0	589	125	(464)	125
Cellular Phones & Other Reimbursements	175	187	12	2,100	2,144	44	2,144
Member & Guest Supplies	233	600	367	5,236	7,180	1,944	7,180
Operating Supplies	2,850	2,200	(650)	24,692	22,023	(2,669)	22,023
Amenities Office Expenses	0	104	104	1,558	1,295	(263)	1,295
Taxes	0	58	58	0	274	274	274
Program Supplies	6,318	6,000	(318)	53,601	55,725	2,124	55,725
Furniture, Fixtures, & Equipment	0	0	0	104	1,589	1,485	1,589
Equipment Maintenance/Repair	0	134	134	78	1,097	1,019	1,097
Fitness Repairs & Maintenance	135	500	365	2,652	8,670	6,018	8,670
Contingency							
Capital Projects	0	833	833	8,498	10,000	1,502	10,000
Total Expenditures	<u>81,933</u>	<u>72,182</u>	<u>(9,751)</u>	<u>803,585</u>	<u>804,783</u>	<u>1,198</u>	<u>804,783</u>
Excess of Revenues Over (Under) Expenditures	<u>(26,270)</u>	<u>(6,804)</u>	<u>(19,466)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Harbor Bay CDD  
Investment Summary  
September 30, 2015**

<u>Account</u>	<u>Investment</u>	<u>Balance as of September 30, 2015</u>
State Board of Administration	Local Government Investment Pool	\$ 2
Suntrust Bank	Money Market	615
The Bank of Tampa	Money Market	3,230
The Bank of Tampa ICS Program:		
BB&T	Money Market	245,041
Bank of China, New York, NY	Money Market	245,040
Bank of the Ozarks	Money Market	53,860
Berkshire Bank	Money Market	245,009
Capital Bank	Money Market	245,020
Darlen Rowayton Bank	Money Market	18
Eagle Bank	Money Market	245,040
Manufacturers Bank	Money Market	3
Oritani Bank	Money Market	2
Pinnacle Bank	Money Market	245,039
The Camden National Bank	Money Market	2
United Bank	Money Market	245,040
Western Alliance Bank	Money Market	3
<b>Total General Fund Investments</b>		<b>\$ 1,772,964</b>
The Bank of Tampa ICS Program:		
Avenue Bank	Money Market	\$ 211,926
Bank of the Ozarks	Money Market	3,278
Darien Rowayton Bank	Money Market	7
Five Star Bank	Money Market	245,003
Iberiabank	Money Market	7
Independent Bank	Money Market	2
Manufacturers Bank	Money Market	1
Metropolitan Bank	Money Market	32
Oritani Bank	Money Market	1
Stonegate Bank	Money Market	245,012
The Camden National Bank	Money Market	5
Western Alliance Bank	Money Market	2
<b>Total Reserve Fund Investments</b>		<b>\$ 705,276</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	412,026
US Bank S2002AB Revenue	First American Treasury Obligation Fund Class Z	679,132
US Bank S2002 Prepayment	First American Treasury Obligation Fund Class Z	443,319
US Bank S2002A Reserve	First American Treasury Obligation Fund Class Z	981,775
<b>Total Debt Service Fund Investments</b>		<b>\$ 2,827,902</b>
The Bank of Tampa ICS Program:		
Admirals Bank	Money Market	\$ 245,041
Avenue Bank	Money Market	33,114
Banco Popular North America	Money Market	245,041
Bank of the Ozarks	Money Market	187,902
Berkshire Bank	Money Market	28
Bremer Bank, NA	Money Market	2
Cass Commercial Bank	Money Market	245,040
Capital Bank	Money Market	2
Chermung Canal Trust Company	Money Market	245,041
CoBiz Bank	Money Market	245,039
ConnectOne Bank	Money Market	245,040
Customers Bank	Money Market	245,040
Darien Rowayton Bank	Money Market	3
Enterprise Bank & Trust	Money Market	245,038
Enterprise Bank and Trust Company	Money Market	51,346
First Bank of Highland Park	Money Market	245,030
First National Bank of Omaha	Money Market	245,040
Five Star Bank	Money Market	35
Flushing Bank	Money Market	21
Great Western Bank	Money Market	245,040
Happy State Bank	Money Market	245,040
Iberiabank	Money Market	245,018
Independent Bank	Money Market	18
Morton Community Bank	Money Market	22
Mutual of Omaha Bank	Money Market	245,040
Northern Bank & Trust Company	Money Market	214,432
Republic Bank & Trust Company	Money Market	245,040
Stonegate Bank	Money Market	28
The Bridgehampton National Bank	Money Market	245,040
The Camden National Bank	Money Market	11
The Park National Bank	Money Market	245,040
The Washington Trust Company of Westerly	Money Market	245,040
United Bank	Money Market	245,040
Waterford Bank, N.A.	Money Market	19
WesBanco Bank, Inc.	Money Market	245,040
West Bank	Money Market	245,012
Western Alliance Bank	Money Market	6
<b>Subtotal ICS Investments</b>		<b>5,632,769</b>
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
<b>Total Capital Project Fund Investments</b>		<b>\$ 5,635,206</b>



**Harbor Bay Community Development District**

Summary A/R Ledger

From 9/1/2015 Through 9/30/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
9/30/2015	Terrabrook Apollo Beach LP	OMR0915-1	<u>733.53</u>
Report Balance			<u><u>733.53</u></u>

## Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 9/1/2015 Through 9/30/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Ballenger & Company, Inc.	9/29/2015	15488	Irrigation Control Monitor 09/15	435.00
BOCC	9/18/2015	Water Summary 09/15	Hills. County Water Summary 09/15	2,438.94
Bright House Networks	9/28/2015	041500701092...	Boat Lift Service 10/15	150.95
Catalino Caballero	9/11/2015	CC091115	Off Duty 09/11/15	240.00
Catalino Caballero	9/13/2015	CC091315	Off Duty 09/13/15	240.00
Catalino Caballero	9/25/2015	CC092515	Off Duty 09/25/15	240.00
Catalino Caballero	9/26/2015	CC092615	Off Duty 09/26/15	240.00
CRT Services Inc.	9/25/2015	131485	Computer Services	684.99
CRT Services Inc.	9/30/2015	131486	Computer Services	2,167.97
CRT Services Inc.	9/30/2015	131491	Computer Services	285.00
David Flores	9/9/2015	DF090915	Off Duty 09/09/15	240.00
David Flores	9/19/2015	DF091915	Off Duty 09/19/15	240.00
Dennis Hobbs	9/27/2015	DH092715	Admin/Schedulers Fee 09/04/15-09/27/15	600.00
Edward W. Carr	9/24/2015	NC092415	Board of Supervisors Meeting 09/24/15	200.00
Gear Shop LLC	9/16/2015	2579	GEM Car Repairs	2,001.50
Greenworks Inc.	9/30/2015	2623	Palm Injection	7,488.00
Hawkins Service Company, Inc.	9/14/2015	172619	Remove Entrance Light Pole	500.00
Hawkins Service Company, Inc.	9/25/2015	172808	Install Lamps and Ballasts	3,570.00
Hawkins Service Company, Inc.	9/25/2015	172809	Electrical Services	550.00
Hecker Construction Co., Inc.	9/16/2015	1676	Void Repairs	320.00
Hecker Construction Co., Inc.	9/17/2015	1677	Void Repairs	2,720.00
Hecker Construction Co., Inc.	9/17/2015	1678	Void Repairs	2,640.00
Hecker Construction Co., Inc.	9/17/2015	1679	Void Repairs	1,520.00
Hidden Eyes LLC dba Envera Systems	9/25/2015	10195	Service	162.00
Hopping Green & Sams	9/28/2015	84179	General Legal Services 08/15	4,196.18
Hopping Green & Sams	9/28/2015	84181	Records Requests 08/15	1,659.50
John Arnone	9/25/2015	4592	Service Call	245.00
Joseph A. McNeil	9/24/2015	JM092415	Board of Supervisors Meeting 09/24/15	200.00
Kathryn Dukes	9/24/2015	KD092415	Board of Supervisors Meeting 09/24/15	200.00
Kiomy L. Cruz	9/18/2015	KC091815	Off Duty 09/18/15	240.00
Kiomy L. Cruz	9/20/2015	KC092015	Off Duty 09/20/15	240.00
Kiomy L. Cruz	9/24/2015	KC092415	Off Duty 09/24/15	200.00
Lee Te Kim Lawn Care, Inc.	9/29/2015	62702 SEPT	Landscape Maintenance Summary Bill 09/15	32,382.45
LLS Tax Solutions Inc.	9/24/2015	000792	Arbitrage Rebate Calc S2001 PE 08/15/15	500.00
Luis Hernando Consuegra	9/4/2015	LC090415	Off Duty 09/04/15	240.00
Luis Hernando Consuegra	9/6/2015	LC090615	Off Duty 09/06/15	240.00
Luis Hernando Consuegra	9/12/2015	LC091215	Off Duty 09/12/15	240.00
Luis Hernando Consuegra	9/15/2015	LC091515	Off Duty 09/15/15	240.00

**Harbor Bay Community Development District**

Summary A/P Ledger

001 - General Fund

From 9/1/2015 Through 9/30/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Luis Hernando Consuegra	9/21/2015	LC092115	Off Duty 09/21/15	240.00
Luis Hernando Consuegra	9/27/2015	LC092715	Off Duty 09/27/15	240.00
Payne Air Conditioning & Heating, Inc.	9/18/2015	483419	Air Conditioning Services	778.00
Payne Air Conditioning & Heating, Inc.	9/30/2015	483908	Air Conditioning Services	320.00
Payne Air Conditioning & Heating, Inc.	9/30/2015	484421	Air Conditioning Services	398.00
Pesco	10/6/2015	0324797-0 09/15	Gaslights 09/15	226.61
Poseidon Pool Services, LLC	9/28/2015	3944	Pools Repairs	40.97
Robert A Collins	9/24/2015	BC092415	Board of Supervisors Meeting 09/24/15	200.00
Robert E. Cribbs	9/24/2015	BCR092415	Board of Supervisors Meeting 09/24/15	200.00
Symbiont Service Corporation	9/22/2015	SS06917-WF	Replacement of Pool Heaters	46,560.00
Tampa Electric Company	10/1/2015	0198 0004010 09/15	TECO Electric Summary Bill 09/15	22,178.73
TECO Peoples Gas	10/8/2015	12166138 09/15	Gas Street Lights 09/15	131.16
Terminix Processing Center	9/16/2015	348525843	Club House Pest Control 09/15	725.00
Terminix Processing Center	9/24/2015	348900922	Club House Pest Control 09/15	581.00
Times Publishing Company	9/16/2015	107018 09/13/15	Acct 107018 Legal Advertising 09/13/15	38.32
Times Publishing Company	9/16/2015	107018 09/16	Acct 107018 Legal Advertising 09/16/15	42.76
Times Publishing Company	9/25/2015	107018 09/23/15	Acct 107018 Legal Advertising 09/23/15	50.92
USA Services of Florida, Inc.	9/30/2015	343195	Street Sweeping 09/24/15	345.00
Verizon Florida, LLC	9/13/2015	Summary 09/15A	Phone/Internet/Gate Summary 09/15	664.95
Verizon Florida, LLC	9/22/2015	Summary 09/15B	Phone/Internet/Gate Summary 09/15	393.99
Verizon Wireless	9/13/2015	9752275583	Wireless Telephone Services 09/15	53.08
			Total 001 - General Fund	145,305.97

**Harbor Bay Community Development District**

Summary A/P Ledger

300 - Capital Projects Fund--Series 2001

From 9/1/2015 Through 9/30/2015

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Cardno, Inc.	9/29/2015	Supp 9 Cardno	Supp 9-10 Seawall Repair Project	794.00
Hecker Construction Co., Inc.	9/29/2015	Supp 10 Hecker	Supp 9-10 Seawall Repair Project	<u>57,967.50</u>
			Total 300 - Capital Projects Fund--Series 2001	58,761.50

## Harbor Bay Community Development District

Summary A/P Ledger

400 - Mira Bay at Harbor Bay

From 9/1/2015 Through 9/30/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Coca Cola Beverages Florida LLC	9/24/2015	MB505200565	Beverage Purchases	465.12
De Conna Ice Cream	9/21/2015	MB867442	Ice Cream Purchases	126.40
Fun Factory Inflatables, LLC	9/15/2015	15098A	Hay Rides & Party Train	1,180.00
Mindy Anderson	9/26/2015	MB092615 Anderson	Reimburse for Sam's Club Purchase	27.96
Park Produce	9/12/2015	MB75150	Produce for Harbor Bay	47.89
Park Produce	9/15/2015	MB75154	Produce for Harbor Bay	27.69
Park Produce	9/16/2015	MB79300	Produce for Harbor Bay	29.09
Park Produce	9/19/2015	MB79302	Produce for Harbor Bay	45.29
Park Produce	9/20/2015	MB75156	Produce for Harbor Bay	26.14
Park Produce	9/22/2015	MB75158	Produce for Harbor Bay	19.42
Park Produce	9/24/2015	MB75161	Produce for Harbor Bay	28.67
Park Produce	9/26/2015	MB75163	Produce for Harbor Bay	16.79
Park Produce	9/28/2015	MB75164	Produce for Harbor Bay	26.87
Pepin Distributing Company	9/23/2015	MB1880362	Beverage Purchases	762.62
Pepin Distributing Company	9/23/2015	MB1880678	Beverage Purchases	106.00
Southern Wine & Spirits of Florida	9/23/2015	MB1145512	Beverage Purchases	822.50
Staples Advantage	9/19/2015	MB3278230537	Operating Supplies	40.28
Sysco-West Coast Florida	9/24/2015	MB509240904	Food, Clean, Member & Oper Supplies	1,921.95
WTS International, Inc.	9/16/2015	IN000076948	Background Checks 08/15	28.50
WTS International, Inc.	9/25/2015	IN000077011	Travel Reimbursement - Amy Gallogly	38.98
			Total 400 - Mira Bay at Harbor Bay	5,788.16
Report Balance				209,855.63

**Harbor Bay Community Development District**  
**Notes to Unaudited Financial Statements**  
**September 30, 2015**

**Balance Sheet**

1. Trust statement activity has been recorded through 09/30/15.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. \$658,716 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.