

Harbor Bay
Community Development District

Financial Statements
(Unaudited)

January 31, 2017

Prepared by
Rizzetta & Company, Inc.
District Manager

Harbor Bay Community Development District

Balance Sheet

As of 1/31/2017

(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	1,431,120	0	0	142,444	17,575	1,591,140	0	0
Investments	2,325,861	0	2,777,557	1,602,576	0	6,705,993	0	0
Investments--Reserves	0	1,261,299	0	0	0	1,261,299	0	0
Accounts Receivable	360,397	0	375,952	0	0	736,348	0	0
Accounts Receivable-Other	0	0	0	0	0	0	0	0
Prepaid Expenses	673	0	0	0	0	673	0	0
Inventory	0	0	0	0	4,236	4,236	0	0
Deposits	54,632	0	0	0	1,000	55,632	0	0
Due From Other Funds	37,981	0	0	8,905	0	46,886	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	3,153,509
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	9,411,491
Fixed Assets	0	0	0	0	0	0	53,559,167	0
Total Assets	4,210,664	1,261,299	3,153,509	1,753,924	22,811	10,402,207	53,559,167	12,565,000
Liabilities								
Accounts Payable	54,009	0	0	2,138	5,496	61,644	0	0
Retainage Payable	0	0	0	1,000	0	1,000	0	0
Accrued Expenses Payable	77,974	0	0	66,118	0	144,092	0	0
Other Current Liabilities	9,097	0	0	0	2,198	11,295	0	0
Deposits Held	1,875	0	0	0	0	1,875	0	0
Due To Other Funds	8,905	37,981	0	0	0	46,886	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	0	0	12,565,000
Total Liabilities	151,860	37,981	0	69,256	7,694	266,791	0	12,565,000
Fund Equity & Other Credits								
Beginning Fund Balance	2,227,419	942,585	2,318,290	1,980,366	0	7,468,660	53,559,167	0
Net Change in Fund Balance	1,831,385	280,733	835,219	(295,698)	15,117	2,666,756	0	0
Total Fund Equity & Other Credits	4,058,804	1,223,318	3,153,509	1,684,669	15,117	10,135,416	53,559,167	0
Total Liabilities & Fund Equity	4,210,664	1,261,299	3,153,509	1,753,924	22,811	10,402,207	53,559,167	12,565,000

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	1,120	1,120	0.00%
Special Assessments					
Tax Roll	2,258,986	2,258,986	2,279,312	20,326	(0.89)%
Street Light Assessment	154,738	154,738	154,742	4	0.00%
Off Roll	675,603	675,603	678,284	2,681	(0.39)%
Total Revenues	3,089,327	3,089,327	3,113,457	24,130	(0.78)%
Expenditures					
Legislative					
Supervisor Fees	16,000	5,333	5,600	(267)	65.00%
Financial & Administrative					
Administrative Services	9,700	3,233	3,233	0	66.66%
District Management	36,050	12,017	13,614	(1,598)	62.23%
District Engineer	37,500	12,500	8,444	4,056	77.48%
Disclosure Report	6,000	2,000	2,250	(250)	62.50%
Trustees Fees	7,812	4,312	4,041	271	48.27%
Financial Consulting Services	10,000	6,667	6,667	(0)	33.33%
Accounting Services	19,492	6,497	6,497	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	4,891	4,891	4,969	(78)	(1.59)%
Legal Advertising	5,000	1,667	4,703	(3,036)	5.94%
Dues, Licenses & Fees	4,000	4,000	4,107	(107)	(2.67)%
Property Taxes	3,615	3,615	3,353	262	7.26%
Website Hosting, Maintenance, Backup (and Ema	3,600	1,200	700	500	80.55%
Legal Counsel					
District Counsel	120,000	40,000	120,557	(80,557)	(0.46)%
Special Legal Services					
Special Legal Services	25,000	8,333	21,648	(13,315)	13.40%
Law Enforcement					
Florida Highway Patrol	75,000	25,000	9,120	15,880	87.84%
Security Operations (Leased System)	145,000	48,333	68,637	(20,303)	52.66%
Electric Utility Services					
Street Lights	154,740	51,580	47,075	4,505	69.57%
Utility - Irrigation	23,000	7,667	6,239	1,427	72.87%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Utility - Guardhouse & Gate Electric	5,700	1,900	1,641	259	71.20%
Utility - Recreation Facilities	91,000	30,333	32,342	(2,009)	64.45%
Gas Utility Services					
Utility Services	5,700	1,900	1,446	454	74.62%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	2,000	667	662	5	66.91%
Water-Sewer Combination Services					
Utility - Irrigation	9,200	3,067	3,973	(906)	56.81%
Utility Services - Amenities	23,000	7,667	10,071	(2,405)	56.21%
Stormwater Control					
Aquatic Maintenance	33,600	11,200	11,698	(498)	65.18%
Mitigation Area Monitoring & Maintenance	3,000	1,000	0	1,000	100.00%
Fountain Service Repairs	550	183	0	183	100.00%
Fountain Maintenance	3,900	1,300	800	500	79.48%
Other Physical Environment					
General Liability & Property Insurance	95,306	95,306	89,432	5,874	6.16%
Insurance - Flood	14,913	14,913	13,704	1,209	8.10%
Entry & Walls Maintenance	5,000	1,667	0	1,667	100.00%
Landscape Maintenance - General	294,000	98,000	109,906	(11,906)	62.61%
Irrigation Repairs and Maintenance	32,550	10,850	13,263	(2,413)	59.25%
Lighting Maintenance & Repair	26,000	8,667	27,223	(18,556)	(4.70)%
Landscape Maintenance - Sea Crest	28,687	9,562	9,824	(261)	65.75%
Landscape Maintenance - Optional Areas	19,950	6,650	9,580	(2,930)	51.97%
Landscape - Fertilization	90,038	30,013	20,700	9,313	77.00%
Landscape - Pest Control	28,875	9,625	7,567	2,058	73.79%
Landscape - Mulch	44,694	14,898	5,040	9,858	88.72%
Landscape - Annuals	14,112	4,704	4,800	(96)	65.98%
Landscape Replacement Plants, Shrubs, Trees	25,000	8,333	20,200	(11,867)	19.20%
Hand Watering	2,100	700	320	380	84.76%
Minor Void Repairs	25,000	8,333	9,120	(787)	63.52%
Freeze Protection	6,300	2,100	0	2,100	100.00%
Road & Street Facilities					

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Street / Parking Lot Sweeping	4,750	1,583	1,380	203	70.94%
Roadway Repair & Maintenance	1,000	333	0	333	100.00%
Sidewalk Repair & Maintenance	20,000	6,667	13,790	(7,123)	31.05%
Gate Facility Maintenance	15,000	5,000	5,614	(614)	62.57%
Parks & Recreation					
Onsite Staffing/Employment	235,595	78,532	45,847	32,685	80.54%
WTS Management Fee	36,000	12,000	18,750	(6,750)	47.91%
Facility Contribution - MiraBay Club	607,648	202,549	205,726	(3,176)	66.14%
Boat Lift Sling Repairs & Maintenance	18,000	6,000	7,346	(1,346)	59.18%
Office Supplies	2,500	833	635	198	74.59%
Cleaning Supplies	500	167	0	167	100.00%
Printing Supplies	500	167	0	167	100.00%
Computer Support, Maintenance & Repair	5,000	1,667	1,035	631	79.29%
Pool Operation & Maintenance	43,800	14,600	15,545	(945)	64.50%
Pool Heater Maintenance	3,200	1,067	0	1,067	100.00%
Clubhouse Audio Equipment	2,500	833	0	833	100.00%
GEM Car Repairs & Maintenance	2,500	833	671	163	73.17%
Building Repairs & Maintenance	35,000	11,667	7,068	4,599	79.80%
Facility A/C & Heating Maintenance & Repair	5,000	1,667	1,512	155	69.77%
Tennis Court Maintenance & Supplies	15,000	5,000	504	4,496	96.63%
Maintenance Supplies	7,500	2,500	3,327	(827)	55.63%
Basketball Court Maintenance & Supplies	1,500	500	0	500	100.00%
Pest Control	4,000	1,333	1,190	143	70.25%
Playground Repairs	2,500	833	0	833	100.00%
Elevator Maintenance	11,000	3,667	0	3,667	100.00%
Dog Waste Station Supplies	5,000	1,667	1,728	(61)	65.44%
Sign Maintenance & Repairs	5,000	1,667	0	1,667	100.00%
Cell Phone - Maintenance Staff	775	258	213	45	72.52%
Telephone/Internet-Gate, Boat Lift & Club	25,000	8,333	7,258	1,075	70.96%
Holiday Decorations	12,000	12,000	11,250	750	6.25%
Admiral Pointe Operations					
WTS Management Fee	11,250	3,750	0	3,750	100.00%
Pool Operation & Maintenance	5,000	1,667	4,185	(2,518)	16.30%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Electric Utility - Amenity Facilities	8,000	2,667	7,584	(4,917)	5.20%
Water Utility - Amenity Facilities	1,020	340	286	54	71.92%
Supplies	1,500	500	284	216	81.06%
Landscape Maintenance	10,000	3,333	6,625	(3,292)	33.75%
Clubhouse Pest Control	300	100	100	0	66.66%
Building Repairs & Maintenance	10,000	3,333	0	3,333	100.00%
Security Monitoring	0	0	5,143	(5,143)	0.00%
Telephone/Internet	8,600	2,867	3,237	(371)	62.35%
Street Tree Pruning	20,000	6,667	0	6,667	100.00%
Contingency					
Miscellaneous Contingency	15,001	5,000	98,234	(93,233)	(554.84)%
Bay Breeze	0	0	12,169	(12,169)	0.00%
Capital Outlay	229,663	76,554	49,072	27,482	78.63%
Total Expenditures	<u>3,089,327</u>	<u>1,123,084</u>	<u>1,282,073</u>	<u>(158,989)</u>	<u>58.50%</u>
Excess of Revenue Over (Under) Expenditures	0	1,966,243	1,831,385	(134,859)	0.00%
Total Other Financing Sources (Uses)	0	0	0	0	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	1,966,243	1,831,385	(134,859)	0.00%
Fund Balance, Beginning of Period	0	0	2,227,419	2,227,419	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,966,243</u>	<u>4,058,804</u>	<u>2,092,561</u>	<u>0.00%</u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2016 Through 1/31/2017

(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	736	736	0.00%
Special Assessments				
Tax Roll	300,000	300,000	0	0.00%
Total Revenues	<u>300,000</u>	<u>300,736</u>	<u>736</u>	<u>0.25%</u>
Expenditures				
Contingency				
Capital Reserves	300,000	20,003	279,997	93.33%
Total Expenditures	<u>300,000</u>	<u>20,003</u>	<u>279,997</u>	<u>93.33%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>280,733</u>	<u>280,733</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>280,733</u>	<u>280,733</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	942,585	942,585	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,223,318</u></u>	<u><u>1,223,318</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 10/1/2016 Through 1/31/2017

(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	594	594	0.00%
Special Assessments				
Tax Roll	311,545	311,545	0	0.00%
Total Revenues	<u>311,545</u>	<u>312,139</u>	<u>594</u>	<u>0.19%</u>
Expenditures				
Debt Service Payments				
Interest	216,545	105,875	110,670	51.10%
Principal	95,000	0	95,000	100.00%
Total Expenditures	<u>311,545</u>	<u>105,875</u>	<u>205,670</u>	<u>66.02%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>206,264</u>	<u>206,264</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>206,264</u>	<u>206,264</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	728,179	728,179	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>934,443</u></u>	<u><u>934,443</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 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1,246	1,246	0.00%
Special Assessments				
Tax Roll	627,768	627,767	(1)	0.00%
Prepayments	0	9,683	9,683	0.00%
Off Roll	312,235	312,235	0	0.00%
Total Revenues	<u>940,003</u>	<u>950,930</u>	<u>10,928</u>	<u>1.16%</u>
Expenditures				
Debt Service Payments				
Interest	650,003	321,975	328,028	50.46%
Principal	290,000	0	290,000	100.00%
Total Expenditures	<u>940,003</u>	<u>321,975</u>	<u>618,028</u>	<u>65.75%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>628,955</u>	<u>628,955</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>628,955</u>	<u>628,955</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,590,111	1,590,111	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>2,219,066</u></u>	<u><u>2,219,066</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 10/1/2016 Through 1/31/2017

(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	1,330	1,330	0.00%
Total Revenues	<u>0</u>	<u>1,330</u>	<u>1,330</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Emergency Seawall Repairs	0	52,996	(52,996)	0.00%
Master Project	0	244,034	(244,034)	0.00%
Total Expenditures	<u>0</u>	<u>297,030</u>	<u>(297,030)</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>(295,700)</u>	<u>(295,700)</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>(295,700)</u>	<u>(295,700)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,977,926	1,977,926	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,682,226</u></u>	<u><u>1,682,226</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 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	2	2	0.00%
Total Revenues	<u>0</u>	<u>2</u>	<u>2</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>2</u>	<u>2</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>2</u>	<u>2</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	2,440	2,440	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>2,442</u></u>	<u><u>2,442</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 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Amenity Center Revenue					
Personal Training	20,500	7,100	8,610	1,510	58.00%
Group Exercise	15,750	6,201	6,594	393	58.13%
Massage	750	300	3,035	2,735	(304.66)%
Tennis Lessons	20,000	5,500	7,575	2,075	62.12%
Swim Lessons	3,000	0	180	180	94.00%
Facials	500	260	0	(260)	100.00%
Facility Rental	13,000	5,000	3,030	(1,970)	76.69%
Merchandise Sales	500	175	180	5	64.00%
Food Sales	80,500	22,817	22,051	(766)	72.60%
Beverage Sales (Alcohol)	68,000	18,536	14,797	(3,739)	78.23%
Programs	132,000	44,000	50,312	6,312	61.88%
Beverage Sales (Non-Alcoholic)	7,500	2,500	2,681	181	64.25%
Other Miscellaneous Revenues					
General Fund Facility Contribution	607,648	202,549	205,726	3,176	66.14%
Total Revenues	969,648	314,938	324,770	9,832	66.51%
Expenditures					
Cost of Goods					
Merchandise Retail	675	0	607	(607)	10.08%
Food	80,000	22,800	22,827	(27)	71.46%
Beverage (Alcohol)	46,000	12,800	9,564	3,236	79.20%
Beverage (Non-Alcoholic)	7,000	2,800	2,862	(62)	59.10%
Payroll & Related Expenses					
Payroll Management	116,905	38,800	42,981	(4,181)	63.23%
Payroll Administrative	26,952	8,984	0	8,984	100.00%
Payroll Reception	66,000	22,000	26,689	(4,689)	59.56%
Payroll Pool Attendants	26,000	8,600	15,850	(7,250)	39.03%
Personal Training Commissions	15,000	5,000	6,526	(1,526)	56.49%
Aerobics Commissions	11,700	3,900	9,084	(5,184)	22.35%
Group Fitness Commissions	12,100	4,000	13,970	(9,970)	(15.45)%
Yoga Commissions	500	160	0	160	100.00%
Massage Therapist Commissions	1,000	320	1,459	(1,139)	(45.85)%
Tennis Commissions	10,000	3,200	8,247	(5,047)	17.53%
Aquatics Commissions	3,000	1,000	344	656	88.53%
Nail Commissions	0	0	4,680	(4,680)	0.00%
Facial Commissions	250	80	0	80	100.00%
Payroll Outfitters	5,000	1,640	0	1,640	100.00%
Payroll Cafe	93,136	31,040	30,742	298	66.99%
Payroll Activities & Programs	60,000	20,000	269	19,731	99.55%
Maintenance Payroll	91,500	30,500	24,385	6,115	73.35%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Payroll Taxes	49,000	16,320	15,592	728	68.17%
Payroll HR Admin Support	13,500	4,500	4,717	(217)	65.06%
Benefits	52,700	17,560	7,839	9,721	85.12%
Workers Compensation	12,100	4,000	4,653	(653)	61.54%
Parks & Recreation					
Credit Card Processing Fees	20,000	6,640	6,654	(14)	66.73%
Cleaning Supplies	3,000	1,000	459	541	84.71%
Daily Operation Software	7,500	2,500	2,688	(188)	64.16%
General Liability Insurance	13,000	4,400	4,770	(370)	63.30%
Continuing Education	500	200	0	200	100.00%
Laundry, Towels, Linen	1,500	500	324	176	78.43%
Marketing & Promotions	1,000	300	467	(167)	53.30%
Postage & Shipping	500	160	0	160	100.00%
Printing Supplies	4,500	1,500	1,149	351	74.46%
Travel	500	0	130	(130)	74.01%
Uniforms	2,000	640	0	640	100.00%
Employee Recognition	500	150	154	(4)	69.11%
Salon Supplies	500	160	0	160	100.00%
Miscellaneous	2,000	640	226	414	88.69%
Computer Repairs & Maintenance	1,000	320	63	258	93.75%
Cellular Phones & Other Reimbursements	2,150	720	673	47	68.69%
Member & Guest Supplies	7,180	2,400	1,889	511	73.68%
Operating Supplies	35,000	11,640	9,354	2,286	73.27%
Amenities Office Expenses	1,800	600	316	284	82.42%
Taxes	275	88	0	88	100.00%
Program Supplies	55,725	24,625	25,611	(986)	54.04%
Furniture, Fixtures, & Equipment	1,000	320	0	320	100.00%
Equipment Maintenance/Repair	500	160	0	160	100.00%
Fitness Repairs & Maintenance	3,000	1,000	840	160	72.00%
Contingency					
Capital Projects	5,000	1,660	0	1,660	100.00%
Total Expenditures	<u>969,648</u>	<u>322,327</u>	<u>309,653</u>	<u>12,674</u>	<u>68.07%</u>
Excess of Revenue Over (Under) Expenditures	0	(7,389)	15,117	22,505	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	(7,389)	15,117	22,505	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(7,389)</u></u>	<u><u>15,117</u></u>	<u><u>22,505</u></u>	<u><u>0.00%</u></u>

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 1/1/2017 Through 1/31/2017

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Revenues							
Amenity Center Revenue							
Personal Training	1,925	2,700	(775)	8,610	7,100	1,510	20,500
Group Exercise	1,882	1,500	382	6,594	6,201	393	15,750
Massage	785	100	685	3,035	300	2,735	750
Tennis Lessons	2,503	1,500	1,003	7,575	5,500	2,075	20,000
Swim Lessons	0	0	0	180	0	180	3,000
Facials	0	45	(45)	0	260	(260)	500
Facility Rental	0	1,000	(1,000)	3,030	5,000	(1,970)	13,000
Merchandise Sales	0	50	(50)	180	175	5	500
Food Sales	5,840	5,700	140	22,051	22,817	(766)	80,500
Beverage Sales (Alcohol)	3,072	5,400	(2,329)	14,797	18,536	(3,739)	68,000
Programs	12,617	11,000	1,617	50,312	44,000	6,312	132,000
Beverage Sales (Non-Alcoholic)	646	625	21	2,681	2,500	181	7,500
Other Miscellaneous Revenues							
General Fund Facility Contribution	50,637	50,637	(0)	205,726	202,549	3,176	607,648
Total Revenues	79,906	80,257	(352)	324,770	314,938	9,832	969,648
Expenditures							
Cost of Goods							
Merchandise Retail	0	0	0	607	0	(607)	675
Food	6,068	5,700	(368)	22,827	22,800	(27)	80,000
Beverage (Alcohol)	2,540	3,800	1,260	9,564	12,800	3,236	46,000
Beverage (Non-Alcoholic)	902	700	(202)	2,862	2,800	(62)	7,000
Payroll & Related Expenses							
Payroll Management	9,946	9,700	(246)	42,981	38,800	(4,181)	116,905
Payroll Administrative	0	2,246	2,246	0	8,984	8,984	26,952
Payroll Reception	5,181	5,500	319	26,689	22,000	(4,689)	66,000
Payroll Pool Attendants	4,303	2,150	(2,153)	15,850	8,600	(7,250)	26,000
Personal Training Commissions	1,448	1,250	(198)	6,526	5,000	(1,526)	15,000
Aerobics Commissions	1,928	975	(953)	9,084	3,900	(5,184)	11,700
Group Fitness Commissions	3,066	1,000	(2,066)	13,970	4,000	(9,970)	12,100
Yoga Commissions	0	40	40	0	160	160	500
Massage Therapist Commissions	523	80	(443)	1,459	320	(1,139)	1,000
Tennis Commissions	1,923	800	(1,123)	8,247	3,200	(5,047)	10,000
Aquatics Commissions	0	250	250	344	1,000	656	3,000
Nail Commissions	786	0	(786)	4,680	0	(4,680)	0
Facial Commissions	0	20	20	0	80	80	250
Payroll Outfitters	0	410	410	0	1,640	1,640	5,000
Payroll Cafe	7,010	7,760	750	30,742	31,040	298	93,136
Payroll Activities & Programs	194	5,000	4,806	269	20,000	19,731	60,000
Maintenance Payroll	5,897	7,625	1,728	24,385	30,500	6,115	91,500
Payroll Taxes	3,827	4,080	253	15,592	16,320	728	49,000

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 1/1/2017 Through 1/31/2017

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Payroll HR Admin Support	1,076	1,125	49	4,717	4,500	(217)	13,500
Benefits	1,755	4,390	2,635	7,839	17,560	9,721	52,700
Workers Compensation	1,106	1,000	(106)	4,653	4,000	(653)	12,100
Parks & Recreation							
Credit Card Processing Fees	1,711	1,660	(51)	6,654	6,640	(14)	20,000
Cleaning Supplies	160	250	90	459	1,000	541	3,000
Daily Operation Software	604	625	21	2,688	2,500	(188)	7,500
General Liability Insurance	954	1,100	146	4,770	4,400	(370)	13,000
Continuing Education	0	0	0	0	200	200	500
Laundry, Towels, Linen	199	125	(74)	324	500	176	1,500
Marketing & Promotions	65	75	10	467	300	(167)	1,000
Postage & Shipping	0	40	40	0	160	160	500
Printing Supplies	718	375	(343)	1,149	1,500	351	4,500
Travel	130	0	(130)	130	0	(130)	500
Uniforms	0	160	160	0	640	640	2,000
Employee Recognition	0	0	0	154	150	(4)	500
Salon Supplies	0	40	40	0	160	160	500
Miscellaneous	0	160	160	226	640	414	2,000
Computer Repairs & Maintenance	0	80	80	63	320	258	1,000
Cellular Phones & Other Reimbursements	162	180	18	673	720	47	2,150
Member & Guest Supplies	304	600	296	1,889	2,400	511	7,180
Operating Supplies	2,316	2,910	594	9,354	11,640	2,286	35,000
Amenities Office Expenses	100	150	50	316	600	284	1,800
Taxes	0	22	22	0	88	88	275
Program Supplies	4,061	5,000	939	25,611	24,625	(986)	55,725
Furniture, Fixtures, & Equipment	0	80	80	0	320	320	1,000
Equipment Maintenance/Repair	0	40	40	0	160	160	500
Fitness Repairs & Maintenance	135	250	115	840	1,000	160	3,000
Contingency							
Capital Projects	0	415	415	0	1,660	1,660	5,000
Total Expenditures	<u>71,097</u>	<u>79,938</u>	<u>8,841</u>	<u>309,653</u>	<u>322,327</u>	<u>12,674</u>	<u>969,648</u>
Excess of Revenues Over (Under) Expenditures	<u>8,808</u>	<u>319</u>	<u>8,489</u>	<u>15,117</u>	<u>(7,389)</u>	<u>22,505</u>	<u>0</u>

Harbor Bay CDD
Investment Summary
January 31, 2017

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>January 31, 2017</u>
The Bank of Tampa	Money Market	\$ 3,702
The Bank of Tampa ICS Program:		
Bank of China, New York, NY	Money Market	245,041
Bank of North Carolina	Money Market	2
FNCB	Money Market	245,032
First Tennessee Bank	Money Market	37,767
Flushing Bank	Money Market	245,042
Merchants Bank of Indiana	Money Market	6
Metropolitan Bank	Money Market	245,008
Morton Community Bank	Money Market	245,023
Oritani Bank	Money Market	245,009
Pinnacle Bank	Money Market	245,023
Republic Bank & Trust Company	Money Market	245,042
Stonegate Bank	Money Market	79,099
United Bank	Money Market	245,039
Western Alliance Bank	Money Market	26
Total General Fund Investments		\$ 2,325,861
The Bank of Tampa ICS Program:		
Amalgamated Bank	Money Market	\$ 245,007
Bofi Federal Bank	Money Market	23
Boston Private Bank & Trust Company	Money Market	245,010
First Tennessee Bank	Money Market	1
Iberiabank	Money Market	115,185
Merchants Bank of Indiana	Money Market	5
Metropolitan Bank	Money Market	30
Old Line Bank	Money Market	245,012
Oritani Bank	Money Market	30
Pinnacle Bank	Money Market	6
Stonegate Bank	Money Market	165,939
The Park National Bank	Money Market	245,042
United Bank	Money Market	3
Western Alliance Bank	Money Market	6
Total Reserve Fund Investments		\$ 1,261,299
US Bank S2001A Reserve	First American Treasury Obligation Fund Class Z	\$ 311,652
US Bank S2001AB Revenue	First American Treasury Obligation Fund Class Z	601,657
US Bank S2002AB Revenue	First American Treasury Obligation Fund Class Z	916,264
US Bank S2002 Prepayment	First American Treasury Obligation Fund Class Z	14,028
US Bank S2002A Reserve	First American Treasury Obligation Fund Class Z	933,956
Total Debt Service Fund Investments		\$ 2,777,557
The Bank of Tampa ICS Program:		
Amalgamated Bank	Money Market	\$ 32
BB&T	Money Market	2
BOKF, National Association	Money Market	2
Boston Private Bank & Trust Company	Money Market	29
Chemung Canal Trust Company	Money Market	245,009
Customers Bank	Money Market	3
First National Bank of Omaha	Money Market	245,042
Happy State Bank	Money Market	245,039
Iberiabank	Money Market	129,855
Mutual of Omaha Bank	Money Market	245,042
Old Line Bank	Money Market	27
Pinnacle Bank	Money Market	1
Southwest Bank	Money Market	3
Stonegate Bank	Money Market	1
The First Bank and Trust Company	Money Market	245,039
The Washigton Trust Companyof Westerly	Money Market	245,008
Subtotal ICS Investments		1,600,134
US Bank S2002A Acquisition and Construction	First American Treasury Obligation Fund Class Z	1,502
US Bank S2002 Custody	First American Treasury Obligation Fund Class Z	940
Total Capital Project Fund Investments		\$ 1,602,576

Harbor Bay Community Development District

Summary A/R Ledger

001 - General Fund

From 1/1/2017 Through 1/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Hillsborough County Tax Collector	FY16-17	181,321.22
10/18/2016	Alidade Mirabay, LLC	815-17-02	20,724.65
10/18/2016	Alidade Mirabay, LLC	815-17-03	5,577.23
10/18/2016	Regions Bank	815-17-04	293.53
10/18/2016	Terrabrook Apollo Beach LP	815-17-01	152,479.92
		Total 001 - General Fund	360,396.55

Harbor Bay Community Development District

Summary A/R Ledger

200 - Debt Service Fund--Series 2001

From 1/1/2017 Through 1/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Hillsborough County Tax Collector	FY16-17	21,133.20
		Total 200 - Debt Service Fund--Series 2001	21,133.20

Harbor Bay Community Development District

Summary A/R Ledger

201 - Debt Service Fund--Series 2002

From 1/1/2017 Through 1/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Hillsborough County Tax Collector	FY16-17	42,583.75
10/18/2016	Alidade Mirabay, LLC	815-17-02	29,749.12
10/18/2016	Alidade Mirabay, LLC	815-17-03	60,573.09
10/18/2016	Regions Bank	815-17-04	3,188.06
10/18/2016	Terrabrook Apollo Beach LP	815-17-01	218,724.48
		Total 201 - Debt Service Fund--Series 2002	354,818.50
Report Balance			736,348.25

Harbor Bay Community Development District
Aged Payables by Invoice Date
Aging Date - 2/1/2016
001 - General Fund
From 1/1/2017 Through 1/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Lanier Plans, Inc. dba Korkat	8/30/2016	19328-A	Install of Contour Bench - Final Payment	2,022.89
ASCAP	12/20/2016	100004600620 ASCAP	Music License - 01/01/2017-12/31/2017	1,052.00
Payne Air Conditioning & Heating, Inc.	12/29/2016	505023	A/C Repair	987.50
WTS International, Inc.	1/1/2017	RC000041868	Management Fees 02/17	3,750.00
Hidden Eyes LLC dba Envera Systems	1/13/2017	INV000000194	Install Reader to Ped Gate-Tennis Court	2,480.55
Hidden Eyes LLC dba Envera Systems	1/18/2017	14352	Service	162.00
BOCC	1/19/2017	Water Summary 01/17	Hills. County Water Summary 01/17	3,868.24
Cardno, Inc.	1/19/2017	218019	Lake Management Services 12/16	2,800.00
Cardno, Inc.	1/20/2017	218155	Lake Management Srv-Admiral Pointe 12/16	360.00
Frontier Communications of Florida	1/22/2017	Summary 01/17 B	Phone/Internet/Gate Summary 01/17 B	700.60
DB Industrial Supply, LLC	1/23/2017	3015225	Receptacles	1,635.78
Terminix Processing Center	1/24/2017	361897196	Admiral Pointe 01/17	25.00
Terminix Processing Center	1/24/2017	362107358	Club House Pest Control 01/17	251.00
Terminix Processing Center	1/24/2017	362107359	Club House Pest Control 01/17	47.00
Mobex, Inc.	1/24/2017	3269	Mobile Calling Services 01/17	227.50
Hecker Construction Co., Inc.	1/24/2017	2006	Void Repairs	2,480.00
Hopping Green & Sams	1/25/2017	91907	General Legal Services 12/16	13,748.05
Hopping Green & Sams	1/25/2017	91909	Records Requests 12/16	78.00
Hopping Green & Sams	1/25/2017	91910	Seawall Financing 12/16	7,481.73
Times Publishing Company	1/25/2017	416528 01/25/17	Legal Advertising 01/17	401.50
Frontier Communications of Florida	1/25/2017	072716-5 01/17	Internet/Gate - Bay Breeze 01/17	84.99
Edward W. Carr	1/26/2017	NC012617	Board of Supervisors Meeting 01/26/17	200.00

Harbor Bay Community Development District
Aged Payables by Invoice Date
Aging Date - 2/1/2016
001 - General Fund
From 1/1/2017 Through 1/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Times Publishing Company	1/26/2017	416536 01/26/17	Legal Advertising 01/17	342.00
Timothy Nargi	1/26/2017	TN012617	Board of Supervisors Meeting 01/26/17	200.00
Steven Lockom	1/26/2017	SL012617	Board of Supervisors Meeting 01/26/17	200.00
Joseph A. McNeil	1/26/2017	JM012617	Board of Supervisors Meeting 01/26/17	200.00
Paul Curley	1/26/2017	PC012617	Board of Supervisors Meeting 01/26/17	200.00
Bright House Networks	1/27/2017	041500701012717	Boat Lift Service 02/17	104.00
Frontier Communications of Florida	1/28/2017	092203-5 02/17	Clubhouse Telephone 02/17	267.01
Poseidon Pool Services, LLC	1/28/2017	7771	Monthly Pool/Spa Services 01/17	2,850.00
Tampa Electric Company	1/30/2017	211009425268 01/17	Gas Street Lights 01/17	141.20
Tampa Electric Company	1/30/2017	Admiral Summary01/17	TECO Electric Summary Bill 01/17	1,960.49
Hidden Eyes LLC dba Envera Systems	1/30/2017	658200	North Gate Add Res 01/01/17-02/28/17	40.00
FCS, Inc.	1/30/2017	337536	Grease Trap Serviced	210.00
Anthem Reporting	1/30/2017	25908	Meeting Appearance Fee	446.25
CRT Services Inc.	1/30/2017	131950	Computer Services/Installation	95.00
Commercial Fire & Communications, Inc	1/31/2017	188069	Service	314.00
Ballenger & Company, Inc.	1/31/2017	17015	WUP - Monthly Permit Reporting 01/17	490.00
Ballenger & Company, Inc.	1/31/2017	17016	Irrigation Control Monitor 01/17	435.00
Ballenger & Company, Inc.	1/31/2017	17037	Service Call	325.00
USA Services of Florida, Inc.	1/31/2017	363475	Street Sweeping 01/30/17	345.00
			Total 001 - General Fund	54,009.28

Harbor Bay Community Development District
Aged Payables by Invoice Date
Aging Date - 2/1/2016
300 - Capital Projects Fund--Series 2001
From 1/1/2017 Through 1/31/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Hecker Construction Co., Inc.	3/24/2016	Supp 53 Hecker	Supp 52-57 Seawall Repair Project	2,137.95
			Total 300 - Capital Projects Fund--Series 2001	2,137.95

Harbor Bay Community Development District
Aged Payables by Invoice Date
Aging Date - 2/1/2016
400 - Mira Bay at Harbor Bay
From 1/1/2017 Through 1/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
WTS International, Inc.	11/1/2016	CN000043259	Health Insurance 11/16 - Credit	(936.00)
WTS International, Inc.	11/7/2016	CN000043258	Health Insurance 10/16 Credit	(1,872.00)
WTS International, Inc.	12/1/2016	RC000041593	Health Insurance 1/17	1,755.00
WTS International, Inc.	1/1/2017	RC000041868	Management Fees 02/17	954.07
WTS International, Inc.	1/1/2017	RC000041956	Health Insurance 02/17	1,755.00
Sysco-West Coast Florida	1/6/2017	MB13701548P	Food, Beverage & Supplies - Credit	(25.27)
Sysco-West Coast Florida	1/6/2017	MB137072309	Food, Beverage & Supplies	(44.95)
Sysco-West Coast Florida	1/13/2017	MB137084164	Food, Beverage & Supplies	49.11
JJ Taylor Distributing Florida, Inc.	1/13/2017	MB12361493	Beverages	(22.70)
Staples Advantage	1/19/2017	MB3327500909	Printing Supplies 01/17	537.93
Staples Advantage	1/20/2017	MB3327601706	Printing Supplies 01/17	179.98
DeConna Ice Cream Company, Inc	1/24/2017	MBINV939874	Ice Cream Purchases	158.65
Phenomenal Exercise Equipment Repair Serv Inc	1/24/2017	MB235218	Maintenance Fee-Equipment	135.00
Pepin Distributing Company Inc	1/25/2017	MB2206289	Beverage Purchases	170.15
Southern Glazer's Wine and Spirits of Florida	1/26/2017	MB2524826	Beverage Purchases	596.72
Park Produce	1/26/2017	MB26782	Produce for Harbor Bay	32.28
Sysco-West Coast Florida	1/26/2017	MB137103875	Food, Beverage & Supplies	1,126.58
WTS International, Inc.	1/26/2017	IN000081150	Travel Reimbursement - Michel Mathieu	94.01
Coca Cola Beverages Florida LLC	1/26/2017	MB484205817	Beverage Purchases	199.65
Staples Advantage	1/27/2017	MB3328261189	Supplies	52.98
HLC Holding LLC	1/30/2017	MB175666986	Food	600.12
			Total 400 - Mira Bay at Harbor Bay	5,496.31
Report Total				61,643.54

Harbor Bay Community Development District
Notes to Unaudited Financial Statements
January 31, 2017

Balance Sheet

1. Trust statement activity has been recorded through 01/31/17.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Summary A/R Ledger – Payment Terms

4. Payment terms for landowner assessments are (a) defined in the FY16-17 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

Summary A/R Ledger – Subsequent Collections

5. General Fund – Payment for Invoice FY16-17 in the amount of \$58,795.09 was received in February 2017.
6. Debt Service Fund 200 – Payment for Invoice FY16-17 in the amount of \$6,852.64 was received in February 2017.
7. Debt Service Fund 201 – Payment for Invoice FY16-17 in the amount of \$13,808.17 was received in February 2017.