



Rizzetta & Company

Harbor Bay Community Development District

**Financial Statements
(Unaudited)**

April 30, 2017

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Harbor Bay Community Development District

Balance Sheet

As of 4/30/2017

(In Whole Numbers)

	General Fund	Reserve Fund	Evergreen	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	707,315	0	3,750	0	23,085	46,766	780,916	0	0
Investments	2,614,802	0	0	3,035,492	1,503,332	0	7,153,626	0	0
Investments--Reserves	0	1,219,222	0	0	0	0	1,219,222	0	0
Accounts Receivable	206,675	0	0	125,983	0	0	332,658	0	0
Accounts Receivable-Other	0	0	0	0	0	0	0	0	0
Prepaid Expenses	673	0	0	0	0	0	673	0	0
Inventory	0	0	0	0	0	4,236	4,236	0	0
Deposits	54,632	0	0	0	0	1,000	55,632	0	0
Due From Other Funds	3,140	0	0	0	8,905	0	12,045	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	0	3,161,475
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	0	9,403,525
Fixed Assets	0	0	0	0	0	0	0	53,896,174	0
Total Assets	3,587,238	1,219,222	3,750	3,161,475	1,535,322	52,002	9,559,008	53,896,174	12,565,000
Liabilities									
Accounts Payable	112,355	0	0	0	104,064	9,694	226,113	0	0
Retainage Payble	0	0	0	0	1,000	0	1,000	0	0
Accrued Expenses Payable	142,755	0	0	0	0	0	142,755	0	0
Other Current Liabilities	9,097	0	0	0	0	3,357	12,454	0	0
Deposits Held	1,875	0	0	0	0	0	1,875	0	0
Due To Other Funds	8,905	0	2,600	0	0	540	12,045	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	0	0	0	12,565,000
Total Liabilities	274,986	0	2,600	0	105,064	13,591	396,242	0	12,565,000
Fund Equity & Other Credits									
Beginning Fund Balance	2,227,419	942,585	0	2,318,290	1,980,366	0	7,468,660	53,896,174	0
Net Change in Fund Balance	1,084,832	276,637	1,150	843,185	(550,109)	38,411	1,694,106	0	0
Total Fund Equity & Other Credits	3,312,251	1,219,222	1,150	3,161,475	1,430,257	38,411	9,162,766	53,896,174	0
Total Liabilities & Fund Equity	3,587,238	1,219,222	3,750	3,161,475	1,535,322	52,002	9,559,008	53,896,174	12,565,000

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	2,380	2,380	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	3,114,718	25,391	(0.82)%
Expenditures					
Legislative					
Supervisor Fees	16,000	9,333	12,200	(2,867)	23.75%
Financial & Administrative					
Administrative Services	9,700	5,658	6,179	(521)	36.29%
District Management	36,050	21,029	24,179	(3,150)	32.92%
District Engineer	37,500	21,875	30,652	(8,777)	18.26%
Disclosure Report	6,000	3,500	2,250	1,250	62.50%
Trustees Fees	7,812	4,312	4,041	271	48.27%
Financial Consulting Services	10,000	7,917	7,917	(0)	20.83%
Accounting Services	19,492	11,370	11,370	0	41.66%
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	2,917	9,774	(6,857)	(95.47)%
Dues, Licenses & Fees	4,000	4,000	4,512	(512)	(12.80)%
Property Taxes	3,615	3,615	3,353	262	7.26%
Website Hosting, Maintenance, Backup (and Ema	3,600	2,100	1,480	620	58.88%
Legal Counsel					
District Counsel	120,000	70,000	146,321	(76,321)	(21.93)%
Special Legal Services					
Special Legal Services	25,000	14,583	48,240	(33,657)	(92.96)%
Law Enforcement					
Florida Highway Patrol	75,000	43,750	24,160	19,590	67.78%
Security Operations (Leased System)	145,000	84,583	117,094	(32,511)	19.24%
Electric Utility Services					
Street Lights	154,740	90,265	86,352	3,913	44.19%
Utility - Irrigation	23,000	13,417	10,667	2,750	53.62%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Utility - Guardhouse & Gate Electric	5,700	3,325	2,799	526	50.89%
Utility - Recreation Facilities	91,000	53,083	54,485	(1,402)	40.12%
Gas Utility Services					
Utility Services	5,700	3,325	2,495	830	56.23%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	2,000	1,167	1,210	(43)	39.49%
Water-Sewer Combination Services					
Utility - Irrigation	9,200	5,367	6,628	(1,262)	27.95%
Utility Services - Amenities	23,000	13,417	18,038	(4,621)	21.57%
Stormwater Control					
Aquatic Maintenance	33,600	19,600	20,198	(598)	39.88%
Mitigation Area Monitoring & Maintenance	3,000	1,750	0	1,750	100.00%
Fountain Service Repairs	550	321	0	321	100.00%
Fountain Maintenance	3,900	2,275	2,400	(125)	38.46%
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	2,917	0	2,917	100.00%
Landscape Maintenance - General	294,000	171,500	190,578	(19,078)	35.17%
Irrigation Repairs and Maintenance	32,550	18,988	25,688	(6,700)	21.08%
Lighting Maintenance & Repair	26,000	15,167	29,888	(14,721)	(14.95)%
Landscape Maintenance - Sea Crest	28,687	16,734	20,023	(3,288)	30.20%
Landscape Maintenance - Optional Areas	19,950	11,638	21,700	(10,063)	(8.77)%
Landscape - Fertilization	90,038	52,522	61,800	(9,278)	31.36%
Landscape - Pest Control	28,875	16,844	15,073	1,771	47.79%
Landscape - Mulch	44,694	26,072	5,040	21,032	88.72%
Landscape - Annuals	14,112	8,232	4,800	3,432	65.98%
Landscape Replacement Plants, Shrubs, Trees	25,000	14,583	20,200	(5,617)	19.20%
Hand Watering	2,100	1,225	320	905	84.76%
Minor Void Repairs	25,000	14,583	17,440	(2,857)	30.24%
Freeze Protection	6,300	3,675	0	3,675	100.00%
Field Services	0	0	5,173	(5,173)	0.00%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Road & Street Facilities					
Street / Parking Lot Sweeping	4,750	2,771	2,625	146	44.73%
Roadway Repair & Maintenance	1,000	583	0	583	100.00%
Sidewalk Repair & Maintenance	20,000	11,667	13,790	(2,123)	31.05%
Gate Facility Maintenance	15,000	8,750	5,204	3,546	65.30%
Parks & Recreation					
Onsite Staffing/Employment	235,595	137,430	101,085	36,345	57.09%
WTS Management Fee	36,000	21,000	24,750	(3,750)	31.25%
Facility Contribution - MiraBay Club	607,648	354,461	357,637	(3,175)	41.14%
Boat Lift Sling Repairs & Maintenance	18,000	10,500	10,442	58	41.98%
Office Supplies	2,500	1,458	909	550	63.64%
Cleaning Supplies	500	292	0	292	100.00%
Printing Supplies	500	292	0	292	100.00%
Computer Support, Maintenance & Repair	5,000	2,917	3,939	(1,022)	21.22%
Pool Operation & Maintenance	43,800	25,550	26,892	(1,342)	38.60%
Pool Heater Maintenance	3,200	1,867	0	1,867	100.00%
Clubhouse Audio Equipment	2,500	1,458	0	1,458	100.00%
GEM Car Repairs & Maintenance	2,500	1,458	1,249	210	50.05%
Building Repairs & Maintenance	35,000	20,417	17,155	3,262	50.98%
Facility A/C & Heating Maintenance & Repair	5,000	2,917	1,612	1,305	67.77%
Tennis Court Maintenance & Supplies	15,000	8,750	504	8,246	96.63%
Maintenance Supplies	7,500	4,375	7,990	(3,615)	(6.53)%
Basketball Court Maintenance & Supplies	1,500	875	0	875	100.00%
Pest Control	4,000	2,333	2,388	(55)	40.30%
Playground Repairs	2,500	1,458	0	1,458	100.00%
Elevator Maintenance	11,000	6,417	5,538	879	49.65%
Dog Waste Station Supplies	5,000	2,917	2,846	70	43.07%
Sign Maintenance & Repairs	5,000	2,917	240	2,677	95.20%
Cell Phone - Maintenance Staff	775	452	373	80	51.93%
Telephone/Internet-Gate, Boat Lift & Club	25,000	14,583	12,502	2,082	49.99%
Holiday Decorations	12,000	12,000	11,250	750	6.25%
Admiral Pointe Operations					
WTS Management Fee	11,250	6,563	5,250	1,313	53.33%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Pool Operation & Maintenance	5,000	2,917	5,235	(2,318)	(4.70)%
Electric Utility - Amenity Facilities	8,000	4,667	13,475	(8,809)	(68.44)%
Water Utility - Amenity Facilities	1,020	595	487	109	52.30%
Supplies	1,500	875	284	591	81.06%
Landscape Maintenance	10,000	5,833	7,705	(1,872)	22.95%
Clubhouse Pest Control	300	175	175	0	41.66%
Building Repairs & Maintenance	10,000	5,833	360	5,473	96.40%
Security Monitoring	0	0	9,395	(9,395)	0.00%
Telephone/Internet	8,600	5,017	6,397	(1,380)	25.61%
Street Tree Pruning	20,000	11,667	0	11,667	100.00%
Contingency					
Miscellaneous Contingency	15,001	8,751	108,894	(100,143)	(625.90)%
Bay Breeze	0	0	15,699	(15,699)	0.00%
Capital Outlay	229,663	133,970	60,793	73,177	73.52%
Total Expenditures	<u>3,089,327</u>	<u>1,857,369</u>	<u>2,029,886</u>	<u>(172,517)</u>	<u>34.29%</u>
Excess of Revenue Over (Under) Expenditures	0	1,231,958	1,084,832	(147,127)	0.00%
Total Other Financing Sources (Uses)	0	0	0	0	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	1,231,958	1,084,832	(147,127)	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>1,231,958</u>	<u>3,312,251</u>	<u>2,080,293</u>	<u>0.00%</u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Current Period Budget Variance</u>	<u>Percent Annual Budget Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	1,340	1,340	0.00%
Special Assessments				
Tax Roll	300,000	300,000	0	0.00%
Total Revenues	<u>300,000</u>	<u>301,340</u>	<u>1,340</u>	<u>0.45%</u>
Expenditures				
Contingency				
Capital Reserves	300,000	24,703	275,297	91.76%
Total Expenditures	<u>300,000</u>	<u>24,703</u>	<u>275,297</u>	<u>91.77%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>276,637</u>	<u>276,637</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>276,637</u>	<u>276,637</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	942,585	942,585	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,219,222</u>	<u>1,219,222</u>	<u>0.00%</u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Evergreen - 100

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Revenues				
Other Miscellaneous Revenues				
Boat Registration	0	3,750	3,750	0.00%
Total Revenues	<u>0</u>	<u>3,750</u>	<u>3,750</u>	<u>0.00%</u>
Expenditures				
Law Enforcement				
Harbor Patrol	0	2,600	(2,600)	0.00%
Total Expenditures	<u>0</u>	<u>2,600</u>	<u>(2,600)</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>1,150</u>	<u>1,150</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>1,150</u>	<u>1,150</u>	<u>0.00%</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,150</u></u>	<u><u>1,150</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 4/30/2017

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Current Period Budget Variance</u>	<u>Percent Annual Budget Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	1,604	1,604	0.00%
Special Assessments				
Tax Roll	311,545	311,545	0	0.00%
Total Revenues	<u>311,545</u>	<u>313,149</u>	<u>1,604</u>	<u>0.51%</u>
Expenditures				
Debt Service Payments				
Interest	216,545	105,875	110,670	51.10%
Principal	<u>95,000</u>	<u>0</u>	<u>95,000</u>	<u>100.00%</u>
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>207,274</u>	<u>207,274</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>207,274</u>	<u>207,274</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	728,179	728,179	0.00%
Fund Balance, End of Period	<u>0</u>	<u>935,453</u>	<u>935,453</u>	<u>0.00%</u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Debt Service Fund--Series 2002 - 201

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	3,360	3,360	0.00%
Special Assessments				
Tax Roll	627,768	627,767	(1)	0.00%
Prepayments	0	14,524	14,524	0.00%
Off Roll	312,235	312,235	0	0.00%
Total Revenues	<u>940,003</u>	<u>957,887</u>	<u>17,884</u>	<u>1.90%</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>635,912</u>	<u>635,912</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>635,912</u>	<u>635,912</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>0</u>	<u>2,226,022</u>	<u>2,226,022</u>	<u>0.00%</u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Capital Projects Fund--Series 2001 - 300

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Current Period Budget Variance</u>	<u>Percent Annual Budget Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	2,084	2,084	0.00%
Total Revenues	<u>0</u>	<u>2,084</u>	<u>2,084</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Emergency Seawall Repairs	0	52,996	(52,996)	0.00%
Master Project	0	499,203	(499,203)	0.00%
Total Expenditures	<u>0</u>	<u>552,198</u>	<u>(552,198)</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>(550,114)</u>	<u>(550,114)</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>(550,114)</u>	<u>(550,114)</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>0</u>	<u>1,427,812</u>	<u>1,427,812</u>	<u>0.00%</u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Capital Projects Fund--Series 2002 - 301

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Current Period Budget Variance</u>	<u>Percent Annual Budget Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	<u>0</u>	<u>5</u>	<u>5</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>5</u>	<u>5</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>5</u>	<u>5</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>5</u>	<u>5</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>2,445</u></u>	<u><u>2,445</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 4/30/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Amenity Center Revenue					
Personal Training	20,500	12,700	16,890	4,190	17.60%
Group Exercise	15,750	9,701	10,947	1,246	30.49%
Massage	750	500	4,175	3,675	(456.66)%
Tennis Lessons	20,000	9,500	16,616	7,116	16.92%
Swim Lessons	3,000	350	655	305	78.16%
Facials	500	350	0	(350)	100.00%
Facility Rental	13,000	8,000	4,500	(3,500)	65.38%
Merchandise Sales	500	300	210	(90)	58.01%
Food Sales	80,500	43,581	47,125	3,544	41.45%
Beverage Sales (Alcohol)	68,000	37,018	35,644	(1,374)	47.58%
Programs	132,000	77,000	92,115	15,115	30.21%
Beverage Sales (Non-Alcoholic)	7,500	4,375	5,790	1,415	22.80%
Other Miscellaneous Revenues					
General Fund Facility Contribution	607,648	354,461	357,637	3,175	41.14%
Proximity Card Replacement	0	0	30	30	0.00%
Total Revenues	969,648	557,836	592,332	34,496	38.91%
Expenditures					
Cost of Goods					
Merchandise Retail	675	675	1,219	(544)	(80.65)%
Food	80,000	43,150	46,972	(3,822)	41.28%
Beverage (Alcohol)	46,000	26,400	20,538	5,862	55.35%
Beverage (Non-Alcoholic)	7,000	4,500	5,565	(1,065)	20.49%
Payroll & Related Expenses					
Payroll Management	116,905	67,900	72,291	(4,391)	38.16%
Payroll Administrative	26,952	15,722	0	15,722	100.00%
Payroll Reception	66,000	38,500	43,024	(4,524)	34.81%
Payroll Pool Attendants	26,000	15,050	28,805	(13,755)	(10.78)%
Personal Training Commissions	15,000	8,750	11,978	(3,228)	20.14%
Aerobics Commissions	11,700	6,825	15,520	(8,695)	(32.65)%
Group Fitness Commissions	12,100	7,000	25,762	(18,762)	(112.90)%
Yoga Commissions	500	280	0	280	100.00%
Massage Therapist Commissions	1,000	560	2,179	(1,619)	(117.85)%
Tennis Commissions	10,000	5,700	14,015	(8,315)	(40.15)%
Aquatics Commissions	3,000	1,750	488	1,262	83.73%
Nail Commissions	0	0	7,386	(7,386)	0.00%
Facial Commissions	250	140	0	140	100.00%
Payroll Outfitters	5,000	2,870	0	2,870	100.00%
Payroll Cafe	93,136	54,320	51,415	2,905	44.79%
Payroll Activities & Programs	60,000	35,000	658	34,342	98.90%
Maintenance Payroll	91,500	53,375	43,665	9,710	52.27%
Payroll Taxes	49,000	28,560	27,109	1,451	44.67%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Payroll HR Admin Support	13,500	7,875	8,073	(198)	40.20%
Benefits	52,700	30,730	13,104	17,626	75.13%
Workers Compensation	12,100	7,000	8,103	(1,103)	33.03%
Parks & Recreation					
Credit Card Processing Fees	20,000	11,620	12,514	(894)	37.42%
Cleaning Supplies	3,000	1,750	1,047	703	65.11%
Daily Operation Software	7,500	4,375	4,557	(182)	39.23%
General Liability Insurance	13,000	7,700	8,353	(653)	35.74%
Continuing Education	500	400	20	380	96.00%
Laundry, Towels, Linen	1,500	875	506	369	66.25%
Marketing & Promotions	1,000	550	555	(5)	44.50%
Postage & Shipping	500	280	0	280	100.00%
Printing Supplies	4,500	2,625	3,739	(1,114)	16.91%
Travel	500	400	346	54	30.83%
Uniforms	2,000	1,120	2,293	(1,173)	(14.62)%
Employee Recognition	500	300	326	(26)	34.70%
Salon Supplies	500	280	0	280	100.00%
Miscellaneous	2,000	1,120	3,394	(2,274)	(69.71)%
Computer Repairs & Maintenance	1,000	560	63	498	93.75%
Cellular Phones & Other Reimbursements	2,150	1,260	1,158	102	46.15%
Member & Guest Supplies	7,180	4,200	3,454	746	51.89%
Operating Supplies	35,000	20,370	20,765	(395)	40.67%
Amenities Office Expenses	1,800	1,050	461	589	74.41%
Taxes	275	154	0	154	100.00%
Program Supplies	55,725	31,975	40,815	(8,840)	26.75%
Furniture, Fixtures, & Equipment	1,000	560	0	560	100.00%
Equipment Maintenance/Repair	500	280	0	280	100.00%
Fitness Repairs & Maintenance	3,000	1,750	1,689	61	43.69%
Contingency					
Capital Projects	5,000	2,905	0	2,905	100.00%
Total Expenditures	<u>969,648</u>	<u>561,091</u>	<u>553,921</u>	<u>7,170</u>	<u>42.87%</u>
Excess of Revenue Over (Under) Expenditures	0	(3,255)	38,411	41,666	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	(3,255)	38,411	41,666	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(3,255)</u></u>	<u><u>38,411</u></u>	<u><u>41,666</u></u>	<u><u>0.00%</u></u>

Harbor Bay CDD
Investment Summary
April 30, 2017

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>April 30, 2017</u>
The Bank of Tampa	Money Market	\$ 148,792
The Bank of Tampa ICS Program:		
Bank of China, New York, NY	Money Market	245,041
Bank of North Carolina	Money Market	245,041
Bremer Bank, National Association	Money Market	245,036
Capital Bank Corporation	Money Market	245,040
EagleBank	Money Market	40,299
Flushing Bank	Money Market	245,040
Merchants Bank of Indiana	Money Market	6
Morton Community Bank	Money Market	245,040
Pinnacle Bank	Money Market	245,040
United Bank	Money Market	245,040
West Bank	Money Market	220,354
Western Alliance Bank	Money Market	245,033
Total General Fund Investments		<u>\$ 2,614,802</u>
The Bank of Tampa ICS Program:		
Bofi Federal Bank	Money Market	\$ 2
Bremer Bank, National Association	Money Market	2
Chemung Canal Trust Company	Money Market	214,391
Empire National Bank	Money Market	3
Enterprise Bank and Trust Company	Money Market	3
Genesee Regional Bank	Money Market	245,040
Merchants Bank of Indiana	Money Market	245,022
Oritani Bank	Money Market	245,038
The Park National Bank	Money Market	245,040
West Bank	Money Market	24,674
Western Alliance Bank	Money Market	7
Total Reserve Fund Investments		<u>\$ 1,219,222</u>
US Bank S2001A Reserve	First American Treasury Obligation Fund Class Z	\$ 311,653
US Bank S2001AB Revenue	First American Treasury Obligation Fund Class Z	618,261
US Bank S2002AB Revenue	First American Treasury Obligation Fund Class Z	1,152,741
US Bank S2002 Prepayment	First American Treasury Obligation Fund Class Z	18,887
US Bank S2002A Reserve	First American Treasury Obligation Fund Class Z	933,950
Total Debt Service Fund Investments		<u>\$ 3,035,492</u>
The Bank of Tampa ICS Program:		
Amalgamated Bank	Money Market	\$ 3
BOKF, National Association	Money Market	245,037
BTH Bank NA	Money Market	3
Berkshire Bank	Money Market	245,036
Chemung Canal Trust Company	Money Market	30,646
Customers Bank	Money Market	245,040
Great Western Bank	Money Market	245,040
Mutual of Omaha Bank	Money Market	3
The Washington Trust Company of Westerly	Money Market	245,038
United Bank	Money Market	245,038
WesBanco Bank, Inc.		3
Subtotal ICS Investments		<u>1,500,887</u>
US Bank S2002A Acquisition and Construction	First American Treasury Obligation Fund Class Z	1,504
US Bank S2002 Custody	First American Treasury Obligation Fund Class Z	941
Total Capital Project Fund Investments		<u>\$ 1,503,332</u>

Harbor Bay Community Development District

Summary A/R Ledger

001 - General Fund

From 4/1/2017 Through 4/30/2017

<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	47,525.65
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
4/11/2017	Terrabrook Apollo Beach, LP	OMR0317-1	798.85
		Total 001 - General Fund	206,675.18

Harbor Bay Community Development District

Summary A/R Ledger

200 - Debt Service Fund--Series 2001

From 4/1/2017 Through 4/30/2017

<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	<u>5,539.16</u>
		Total 200 - Debt Service Fund--Series 2001	5,539.16

Harbor Bay Community Development District

Summary A/R Ledger

201 - Debt Service Fund--Series 2002

From 4/1/2017 Through 4/30/2017

<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	11,161.54
10/18/2016	Alidade Mirabay, LLC	815-17-02	10,412.19
10/18/2016	Alidade Mirabay, LLC	815-17-03	21,200.57
10/18/2016	Regions Bank	815-17-04	1,115.82
10/18/2016	Terrabrook Apollo Beach LP	815-17-01	<u>76,553.57</u>
		Total 201 - Debt Service Fund--Series 2002	<u>120,443.69</u>
Report Balance			<u><u>332,658.03</u></u>

Harbor Bay Community Development District
Aged Payables by Invoice Date
Aging Date - 2/1/2016
001 - General Fund
From 3/1/2017 Through 4/30/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Bright House Networks	1/30/2017	041508601013017	5248 Admiral Pointe Dr. 02/17	164.28
Lee Te Kim Lawn Care, Inc.	3/31/2017	MAR 600	Landscape Maintenance Summary Bill 03/17	41,613.59
Rizzetta Amenity Services, Inc.	3/31/2017	INV00000000003736	Amenity Management Services 03/17	7,075.00
WTS International, Inc.	4/1/2017	RC000042943	Management Fees 05/17	3,750.00
Republic Services #696	4/17/2017	0696-000652857	Waste Services 05/17	217.54
Hidden Eyes LLC dba Envera Systems	4/19/2017	14878	Service	290.00
Florida Handling Systems, Inc.	4/19/2017	SRVCE022379	Service Call	446.05
BOCC	4/19/2017	Water Summary 04/17	Hills. County Water Summary 04/17	3,958.90
Edward W. Carr	4/20/2017	NC042017	Board of Supervisors Meeting 04/20/17	200.00
Hecker Construction Co., Inc.	4/20/2017	2073	Void Repairs	5,520.00
Joseph A. McNeil	4/20/2017	JM042017	Board of Supervisors Meeting 04/20/17	200.00
Steven Lockom	4/20/2017	SL042017	Board of Supervisors Meeting 04/20/17	200.00
Timothy Nargi	4/20/2017	TN042017	Board of Supervisors Meeting 04/20/17	200.00
USA Services of Florida, Inc.	4/20/2017	367074	Street Sweeping 04/19/17	450.00
Paul Curley	4/20/2017	PC042017	Board of Supervisors Meeting 04/20/17	200.00
Gear Shop LLC	4/21/2017	3071	GEM Car Repairs	409.93
Bright House Networks	4/21/2017	058904501042117	107 Manns Harbor Dr 04/17	76.58
Frontier Communications of Florida	4/22/2017	Summary 04/17 B	Phone/Internet/Gate Summary 04/17 B	703.20
Cardno, Inc.	4/24/2017	226778	Lake Management Srv-Admiral Pointe 03/17	360.00
Cardno, Inc.	4/24/2017	226826	Lake Management Services 03/17	2,800.00
Rizzetta & Company, Inc.	4/24/2017	18268	Excess Meeting Time 01/12/17	656.25
Rizzetta & Company, Inc.	4/24/2017	18269	Excess Meeting Time 04/06/17 & 04/20/17	1,006.25
Hopping Green & Sams	4/24/2017	93320	General Legal Services 03/17	29,223.36

Harbor Bay Community Development District
Aged Payables by Invoice Date
Aging Date - 2/1/2016
001 - General Fund
From 3/1/2017 Through 4/30/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Hopping Green & Sams	4/24/2017	93322	Records Requests 03/17	466.00
Times Publishing Company	4/24/2017	464171 04/24/17	Legal Advertising 04/17	1,688.80
Manson Bolves Donaldson Varn, P.A.	4/25/2017	5013	Legal Svcs Re: Owner's Claims 03/17	5,182.20
Terminix Processing Center	4/25/2017	364551271	Club House Pest Control 04/17	24.00
Terminix Processing Center	4/25/2017	364553318	Admiral Pointe 04/17	25.00
CRT Services Inc.	4/25/2017	132016	Service Call	95.00
Frontier Communications of Florida	4/25/2017	072716-5 04/17	Internet/Gate - Bay Breeze 04/17	86.98
Express Press Inc.	4/26/2017	117261	Business Cards	39.76
Hidden Eyes LLC dba Envera Systems	4/26/2017	660609	North Gate Add Res 04/01/17-05/31/17	100.00
Bright House Networks	4/27/2017	041500701042717	Boat Lift Service 05/17	104.00
Times Publishing Company	4/27/2017	465977 04/27/17	Legal Advertising 04/17	522.50
Architectural Fountains, Inc.	4/28/2017	05011704Q	Quarterly Fountain Services 04/17-06/17	800.00
Frontier Communications of Florida	4/28/2017	092203-5 05/17	Clubhouse Telephone 05/17	271.01
Tampa Electric Company	4/28/2017	211009425268 04/17	Gas Street Lights 04/17	156.07
Tampa Electric Company	4/28/2017	Admiral Summary04/17	TECO Electric Summary Bill 04/17	1,978.74
Ballenger & Company, Inc.	4/29/2017	17176	WUP - Monthly Permit Reporting 04/17	490.00
Ballenger & Company, Inc.	4/29/2017	17177	Irrigation Control Monitor 04/17	435.00
Bright House Networks	4/30/2017	041508601043017	5248 Admiral Pointe Dr. 05/17	169.21
			Total 001 - General Fund	112,355.20

Harbor Bay Community Development District
Aged Payables by Invoice Date
Aging Date - 2/1/2016
300 - Capital Projects Fund--Series 2001
From 3/1/2017 Through 4/30/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Hecker Construction Co., Inc.	3/24/2016	Supp 53 Hecker	Supp 52-57 Seawall Repair Project	2,137.95
Hopping Green & Sams	3/16/2017	MP30 Hopping	MP30-31 Master Project Interim Repairs	4,173.69
Langan Engineering & Environmental Svcs Inc.	3/16/2017	MP31 Langan	MP30-31 Master Project Interim Repairs	41,554.51
Langan Engineering & Environmental Svcs Inc.	4/12/2017	MP35 Langan	MP33-35 Master Project Interim Repairs	26,413.25
Hopping Green & Sams	4/12/2017	MP34 Hopping	MP33-35 Master Project Interim Repairs	27,965.71
Cardno, Inc.	4/20/2017	MP33 Cardno	MP33-35 Master Project Interim Repairs	1,819.23
			Total 300 - Capital Projects Fund--Series 2001	104,064.34

Harbor Bay Community Development District
Aged Payables by Invoice Date
Aging Date - 2/1/2016
400 - Mira Bay at Harbor Bay
From 3/1/2017 Through 4/30/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Johnny Lowery	3/31/2017	MB062317-03	Steel Drum Performance	250.00
WTS International, Inc.	4/1/2017	RC000042943	Management Fees 05/17	1,044.07
WTS International, Inc.	4/1/2017	RC000043027	Health Insurance 04/17	1,755.00
Sysco-West Coast Florida	4/7/2017	MB137224982	Supplies	30.44
Sysco-West Coast Florida	4/14/2017	MB137235347	Food, Beverage & Supplies	(18.17)
WEBstaurant Store	4/25/2017	MB24068219	Avantco Refrigerator	1,344.00
Pepin Distributing Company Inc	4/26/2017	MB2266489	Beverage Purchases	355.70
Southern Glazer's Wine and Spirits of Florida	4/26/2017	MB2793429	Beverage Purchases	549.00
Staples Advantage	4/26/2017	3337860816	Office & Printing Supplies	295.63
Park Produce	4/26/2017	MB16866	Produce for Harbor Bay	54.96
Brown's Trophies, Inc.	4/27/2017	MB17658	Lanyards & Snap Hooks	612.50
Coca Cola Beverages Florida LLC	4/27/2017	MB484206393	Beverage Purchases	175.19
Sysco-West Coast Florida	4/27/2017	MB137255998	Food, Beverage & Supplies	2,208.55
DeConna Ice Cream Company, Inc	4/28/2017	MBINV955541	Ice Cream Purchases	383.65
JJ Taylor Distributing Florida, Inc.	4/28/2017	MB12550212	Beverages	361.65
Park Produce	4/28/2017	MB16867	Produce for Harbor Bay	41.52
Johnny Lowery	4/28/2017	MB062317-15	Steel Drum Performance	250.00
			Total 400 - Mira Bay at Harbor Bay	9,693.69
Report Total				226,113.23

Harbor Bay Community Development District
Notes to Unaudited Financial Statements
April 30, 2017

Balance Sheet

1. Trust statement activity has been recorded through 04/30/17.
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 \$26,541.58 was received in May 2017.
6. Debt Service Fund 200 – Payment for Invoice FY16-17 in the amount of \$3,093.45 was received in May 2017.
7. Debt Service Fund 201 – Payment for Invoice FY16-17 in the amount of \$6,233.36 was received in May 2017.