

Harbor Bay
Community Development District

Financial Statements
(Unaudited)

April 30, 2016

Prepared by
Rizzetta & Company, Inc.
District Manager

Harbor Bay Community Development District

Balance Sheet

As of 4/30/2016

(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	401,727	0	0	853,945	58,099	1,313,771	0	0
Investments	2,991,719	0	3,069,139	3,434,513	0	9,495,371	0	0
Investments - Reserves	0	959,758	0	0	0	959,758	0	0
Accounts Receivable	157,659	0	109,282	0	0	266,942	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	673	0	0	0	0	673	0	0
Inventory	0	0	0	0	4,236	4,236	0	0
Deposits	42,297	0	0	0	1,000	43,297	0	0
Due From Other Funds	20,760	0	0	8,905	1,226	30,891	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	3,178,422
Amount To Be Provided/Debt Service	0	0	0	0	0	0	0	9,806,578
Fixed Assets	0	0	0	0	0	0	51,546,596	0
Total Assets	3,614,836	959,758	3,178,422	4,297,362	64,561	12,114,939	51,546,596	12,985,000
Liabilities								
Accounts Payable	33,474	0	0	458,134	4,293	495,901	0	0
Other Current Liabilities	71,638	0	0	98,934	2,480	173,051	0	0
Deferred Revenue	9,097	0	0	0	0	9,097	0	0
Deposits Held	2,375	0	0	0	0	2,375	0	0
Due To Other Funds	10,131	0	0	20,760	0	30,891	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	0	0	12,985,000
Total Liabilities	126,715	0	0	577,828	6,773	711,315	0	12,985,000
Fund Equity & Other Credits								
Beginning Fund Balance	2,039,428	658,716	2,827,902	6,809,973	0	12,336,019	51,546,596	0
Net Change in Fund Balance	1,448,693	301,043	350,520	(3,090,439)	57,788	(932,396)	0	0
Total Fund Equity & Other Credits	3,488,122	959,758	3,178,422	3,719,534	57,788	11,403,624	51,546,596	0
Total Liabilities & Fund Equity	3,614,836	959,758	3,178,422	4,297,362	64,561	12,114,939	51,546,596	12,985,000

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 4/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	2,810	2,810	0.00%
Special Assessments					
Tax Roll	2,258,986	2,258,986	2,285,869	26,883	(1.19)%
Street Light Assessment	154,738	154,738	154,738	0	0.00%
Off Roll	675,603	675,603	675,603	(0)	0.00%
Other Miscellaneous Revenues					
Miscellaneous	0	0	4	4	0.00%
Total Revenues	3,089,327	3,089,327	3,119,025	29,698	(0.96)%
Expenditures					
Legislative					
Supervisor Fees	16,000	9,333	11,000	(1,667)	31.25%
Financial & Administrative					
Administrative Services	9,700	5,658	5,658	0	41.66%
District Management	36,050	21,029	22,287	(1,258)	38.17%
District Engineer	22,500	13,125	11,041	2,084	50.92%
Disclosure Report	6,000	3,500	2,000	1,500	66.66%
Trustees Fees	7,812	4,312	4,142	170	46.98%
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	3,600	(3,600)	10.00%
Arbitrage Rebate Calculation	650	0	0	0	100.00%
Public Officials Liability Insurance	6,862	6,862	4,253	2,609	38.02%
Legal Advertising	1,500	875	3,800	(2,925)	(153.32)%
Dues, Licenses & Fees	2,558	1,833	2,221	(388)	13.17%
Property Taxes	3,615	3,615	3,358	257	7.10%
Website	3,600	2,100	1,440	660	60.00%
Legal Counsel					
District Counsel	85,000	49,583	57,099	(7,515)	32.82%
Special Legal Services					
Special Legal Services	10,730	6,259	2,100	4,159	80.42%
Security Operations					
Florida Highway Patrol	75,000	43,750	21,840	21,910	70.88%
Security Operations (Leased System)	145,000	84,583	101,165	(16,582)	30.23%
Electric Utility Services					
Street Lights	154,740	90,265	70,975	19,290	54.13%
Utility - Irrigation	23,000	13,417	13,092	324	43.07%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 4/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Utility - Guardhouse & Gate Electric	5,700	3,325	2,956	369	48.14%
Utility - Recreation Facilities	95,000	55,417	55,623	(206)	41.44%
Gas Utility Services					
Utility Services	5,700	3,325	2,216	1,109	61.12%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,800	1,050	1,103	(53)	38.73%
Recycled Waste	1,950	1,138	0	1,138	100.00%
Water-Sewer Combination Services					
Utility - Irrigation	9,200	5,367	5,200	166	43.47%
Utility Services - Amenities	22,500	13,125	12,563	562	44.16%
Stormwater Control					
Aquatic Maintenance	33,600	19,600	19,800	(200)	41.07%
Mitigation Area Monitoring & Maintenance	1,500	875	300	575	80.00%
Fountain Service Repairs	550	321	0	321	100.00%
Fountain Maintenance	3,900	2,275	5,260	(2,985)	(34.87)%
Other Physical Environment					
General Liability & Property Insurance	95,306	95,306	82,867	12,439	13.05%
Insurance - Flood	12,618	12,618	12,080	538	4.26%
Entry & Walls Maintenance	5,000	2,917	10,280	(7,363)	(105.60)%
Landscape Maintenance - General	280,000	163,333	157,788	5,545	43.64%
Irrigation Repairs and Maintenance	31,000	18,083	21,849	(3,766)	29.51%
Lighting Maintenance & Repair	26,000	15,167	7,570	7,597	70.88%
Landscape Maintenance - Sea Crest	36,845	21,493	14,289	7,204	61.21%
Landscape Maintenance - Optional Areas	19,000	11,083	0	11,083	100.00%
Landscape - Fertilization	85,750	50,021	84,010	(33,989)	2.02%
Landscape - Pest Control	27,500	16,042	15,876	166	42.26%
Landscape - Mulching	66,375	38,719	4,290	34,429	93.53%
Landscape - Annuals	13,440	7,840	4,480	3,360	66.66%
Landscape Replacement Plants, Shrubs, Trees	25,000	14,583	3,430	11,153	86.28%
Hand Watering	2,000	1,167	0	1,167	100.00%
Minor Void Repairs	65,000	37,917	12,960	24,957	80.06%
Freeze Protection	6,000	3,500	0	3,500	100.00%

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 4/30/2016

(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	2,415	356	49.15%
Roadway Repair & Maintenance	1,000	583	0	583	100.00%
Sidewalk Repair & Maintenance	25,000	14,583	4,999	9,584	80.00%
Gate Maintenance (Minor)	15,000	8,750	13,899	(5,149)	7.34%
Parks & Recreation					
Onsite Staffing/Employment	141,104	82,311	81,794	517	42.03%
WTS Management Fee	36,000	21,000	21,000	0	41.66%
Facility Contribution - MiraBay Club	556,803	324,802	324,802	0	41.66%
Boat Lift Sling Repairs & Maintenance	15,000	8,750	10,268	(1,518)	31.54%
Office Supplies	1,000	583	2,293	(1,710)	(129.30)%
Cleaning Supplies	1,000	583	19	564	98.08%
Printing Supplies	1,500	875	0	875	100.00%
Computer Support, Maintenance & Repair	5,000	2,917	2,165	752	56.70%
Pool Operation & Maintenance	43,800	25,550	25,813	(263)	41.06%
Pool Heater Maintenance	3,200	1,867	407	1,460	87.27%
Clubhouse Audio Equipment	10,000	5,833	0	5,833	100.00%
GEM Car Repairs & Maintenance	2,500	1,458	1,350	108	46.00%
Building Repairs & Maintenance	35,000	20,417	58,006	(37,589)	(65.73)%
Facility A/C & Heating Maintenance & Repair	10,000	5,833	1,533	4,300	84.67%
Tennis Court Maintenance & Supplies	20,000	11,667	643	11,024	96.78%
Maintenance Supplies	2,000	1,167	4,125	(2,958)	(106.24)%
Basketball Court Maintenance & Supplies	2,500	1,458	0	1,458	100.00%
Pest Control	4,000	2,333	2,095	239	47.63%
Playground Repairs	5,000	2,917	0	2,917	100.00%
Elevator Maintenance	5,500	3,208	6,398	(3,189)	(16.31)%
Dog Waste Station Supplies	7,500	4,375	2,297	2,078	69.37%
Sign Maintenance & Repairs	5,000	2,917	0	2,917	100.00%
Cell Phone - Maintenance Staff	775	452	372	80	51.96%
Telephone/Internet-Gate, Boat Lift & Club	25,000	14,583	13,585	998	45.65%
Holiday Decorations	10,000	10,000	7,000	3,000	30.00%
Contingency					
Miscellaneous Contingency	222,352	129,705	183,454	(53,749)	17.49%

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 4/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Admiral Pointe Operations	0	0	13,308	(13,308)	0.00%
Traffic Enforcement Study	0	0	4,146	(4,146)	0.00%
Capital Outlay	250,000	145,833	0	145,833	100.00%
Total Expenditures	<u>3,089,327</u>	<u>1,855,074</u>	<u>1,685,332</u>	<u>169,743</u>	<u>45.45%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>1,234,253</u>	<u>1,433,693</u>	<u>199,441</u>	<u>0.00%</u>
Other Financing Sources (Uses)					
Litigation Proceeds	0	0	15,000	15,000	0.00%
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>1,234,253</u>	<u>1,448,693</u>	<u>214,441</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	2,039,428	2,039,428	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,234,253</u></u>	<u><u>3,488,122</u></u>	<u><u>2,253,869</u></u>	<u><u>0.00%</u></u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2015 Through 4/30/2016

(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	1,043	1,043	0.00%
Special Assessments				
Tax Roll	300,000	300,000	0	0.00%
Total Revenues	<u>300,000</u>	<u>301,043</u>	<u>1,043</u>	<u>0.35%</u>
Expenditures				
Contingency				
Capital Reserves	300,000	0	300,000	100.00%
Total Expenditures	<u>300,000</u>	<u>0</u>	<u>300,000</u>	<u>100.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>301,043</u>	<u>301,043</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>301,043</u>	<u>301,043</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	658,716	658,716	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>959,758</u></u>	<u><u>959,758</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 10/1/2015 Through 4/30/2016

(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	361	361	0.00%
Special Assessments				
Tax Roll	311,544	311,544	0	0.00%
Total Revenues	<u>311,544</u>	<u>311,905</u>	<u>361</u>	<u>0.12%</u>
Expenditures				
Debt Service Payments				
Interest Payments	221,544	109,025	112,519	50.78%
Principal Payments	90,000	0	90,000	100.00%
Total Expenditures	<u>311,544</u>	<u>109,025</u>	<u>202,519</u>	<u>65.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>202,880</u>	<u>202,880</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>202,880</u>	<u>202,880</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	723,676	723,676	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>926,556</u></u>	<u><u>926,556</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 10/1/2015 Through 4/30/2016

(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	771	771	0.00%
Special Assessments				
Tax Roll	627,766	627,766	0	0.00%
Off Roll	312,235	312,235	0	0.00%
Total Revenues	<u>940,000</u>	<u>940,771</u>	<u>771</u>	<u>0.08%</u>
Expenditures				
Debt Service Payments				
Interest Payments	655,000	348,131	306,869	46.85%
Principal Payments	285,000	445,000	(160,000)	(56.14)%
Total Expenditures	<u>940,000</u>	<u>793,131</u>	<u>146,869</u>	<u>15.62%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>147,640</u>	<u>147,640</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>147,640</u>	<u>147,640</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	2,104,226	2,104,226	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>2,251,865</u></u>	<u><u>2,251,865</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 10/1/2015 Through 4/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	4,306	4,306	0.00%
Total Revenues	<u>0</u>	<u>4,306</u>	<u>4,306</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Emergency Seawall Repairs	0	3,094,746	(3,094,746)	0.00%
Total Expenditures	<u>0</u>	<u>3,094,746</u>	<u>(3,094,746)</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>(3,090,440)</u>	<u>(3,090,440)</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>(3,090,440)</u>	<u>(3,090,440)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	6,807,536	6,807,536	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>3,717,096</u></u>	<u><u>3,717,096</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 10/1/2015 Through 4/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0.00%
Total Revenues	<u>0</u>	<u>1</u>	<u>1</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>1</u>	<u>1</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</u>	<u>1</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>2,438</u></u>	<u><u>2,438</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 10/1/2015 Through 4/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Amenity Center Revenue					
Personal Training	25,000	15,400	10,338	(5,062)	58.64%
Group Exercise	15,750	9,701	10,543	842	33.06%
Massage	3,300	1,560	675	(885)	79.54%
Tennis Lessons	5,000	3,994	5,809	1,815	(16.17)%
Swim Lessons	6,700	1,240	1,248	8	81.37%
Facials	500	350	435	85	13.00%
Facility Rental	5,800	4,915	6,385	1,470	(10.08)%
Merchandise Sales	775	569	395	(174)	49.05%
Food Sales	80,500	43,581	46,122	2,541	42.70%
Beverage Sales	68,000	37,018	31,763	(5,255)	53.29%
Programs	122,000	72,315	69,134	(3,181)	43.33%
Beverage Sales - Non Alcoholic	0	0	4,310	4,310	0.00%
Proximity Card Replacement	0	0	165	165	0.00%
Other Miscellaneous Revenues					
General Fund Facility Contribution	556,803	324,802	324,802	0	41.66%
Proximity Card Replacement	0	0	565	565	0.00%
Total Revenues	890,128	515,445	512,688	(2,756)	42.40%
Expenditures					
Cost of Goods					
Merchandise Retail	750	750	53	697	92.91%
Spa Retail	450	450	0	450	100.00%
Food	80,000	43,150	46,522	(3,372)	41.84%
Beverage	46,000	26,400	17,681	8,719	61.56%
Beverage - Non Alcoholic	0	0	6,574	(6,574)	0.00%
Payroll & Related Expenses					
Payroll Management	94,920	55,300	53,007	2,293	44.15%
Payroll Concierge	49,000	28,581	0	28,581	100.00%
Payroll Reception	63,030	36,645	36,841	(196)	41.55%
Payroll Pool Attendants	16,510	9,610	9,181	429	44.38%
Personal Training Commissions	15,000	10,000	7,518	2,482	49.88%
Group Fitness Commissions	24,300	15,086	36,053	(20,967)	(48.36)%
Massage Therapist Commissions	1,700	1,150	425	726	75.02%
Tennis Commissions	4,000	2,913	5,012	(2,099)	(25.29)%
Aquatics Commissions	6,001	0	3,649	(3,649)	39.19%
Nail Commissions	0	0	810	(810)	0.00%
Facial Commissions	255	157	0	157	100.00%
Payroll Outfitters	8,500	4,800	2,382	2,418	71.97%
Payroll Cafe	93,136	54,061	57,689	(3,628)	38.05%
Payroll Activities & Programs	62,535	35,700	9,436	26,264	84.91%

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 10/1/2015 Through 4/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Maintenance Payroll	51,500	30,235	24,865	5,370	51.71%
Payroll Taxes	41,286	23,396	21,403	1,993	48.16%
Payroll HR Admin Support	10,800	6,185	6,256	(71)	42.07%
Benefits	50,000	29,162	17,766	11,396	64.46%
Workers Compensation	9,750	5,450	5,630	(180)	42.25%
Parks & Recreation					
Credit Card Processing Fees	18,000	9,800	10,495	(695)	41.69%
Cleaning Supplies	3,500	2,100	1,583	517	54.77%
Daily Operation Software	7,000	4,082	4,215	(133)	39.78%
General Liability Insurance	10,000	5,845	5,433	412	45.66%
Continuing Education	1,000	800	92	708	90.77%
Laundry, Towels, Linen	1,000	550	778	(228)	22.15%
Marketing & Promotions	1,325	625	588	37	55.62%
Postage & Shipping	500	290	0	290	100.00%
Printing Supplies	4,000	2,300	3,274	(974)	18.14%
Travel	500	400	0	400	100.00%
Uniforms	2,500	2,000	0	2,000	100.00%
Employee Recognition	500	300	674	(374)	(34.76)%
Salon Supplies	500	300	0	300	100.00%
Miscellaneous	3,500	85	249	(164)	92.89%
Computer Repairs & Maintenance	1,000	550	89	461	91.07%
Cellular Phones & Other Reimbursements	2,150	1,250	1,225	25	43.02%
Member & Guest Supplies	7,180	4,230	3,756	474	47.68%
Operating Supplies	23,050	11,300	16,538	(5,238)	28.25%
Amenities Office Expenses	2,000	1,150	767	383	61.63%
Taxes	275	31	0	31	100.00%
Program Supplies	55,725	31,975	34,560	(2,585)	37.98%
Furniture, Fixtures, & Equipment	1,500	875	276	599	81.60%
Equipment Maintenance/Repair	500	280	0	280	100.00%
Fitness Repairs & Maintenance	3,500	2,030	1,555	475	55.58%
Contingency					
Capital Projects	10,000	5,833	0	5,833	100.00%
Total Expenditures	890,128	508,162	454,900	53,262	48.89%
Excess of Revenue Over (Under) Expenditures	0	7,282	57,788	50,506	0.00%
Total Other Financing Sources (Uses)	0	0	0	0	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	7,282	57,788	50,506	0.00%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 10/1/2015 Through 4/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Fund Balance, End of Period	<u>0</u>	<u>7,282</u>	<u>57,788</u>	<u>50,506</u>	<u>0.00%</u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 4/1/2016 Through 4/30/2016

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Revenues							
Amenity Center Revenue							
Personal Training	500	3,000	(2,500)	10,338	15,400	(5,062)	25,000
Group Exercise	1,615	1,200	415	10,543	9,701	842	15,750
Massage	0	325	(325)	675	1,560	(885)	3,300
Tennis Lessons	1,122	200	922	5,809	3,994	1,815	5,000
Swim Lessons	730	1,200	(470)	1,248	1,240	8	6,700
Facials	55	30	25	435	350	85	500
Facility Rental	400	200	200	6,385	4,915	1,470	5,800
Merchandise Sales	0	50	(50)	395	569	(174)	775
Food Sales	9,572	8,214	1,358	46,122	43,581	2,541	80,500
Beverage Sales	7,129	7,418	(289)	31,763	37,018	(5,255)	68,000
Programs	8,915	9,380	(465)	69,134	72,315	(3,181)	122,000
Beverage Sales - Non Alcoholic	1,129	0	1,129	4,310	0	4,310	0
Proximity Card Replacement	165	0	165	165	0	165	0
Other Miscellaneous Revenues							
General Fund Facility Contribution	46,400	46,400	0	324,802	324,802	0	556,803
Proximity Card Replacement	60	0	60	565	0	565	0
Total Revenues	<u>77,793</u>	<u>77,617</u>	<u>176</u>	<u>512,688</u>	<u>515,445</u>	<u>(2,756)</u>	<u>890,128</u>
Expenditures							
Cost of Goods							
Merchandise Retail	0	750	750	53	750	697	750
Spa Retail	0	0	0	0	450	450	450
Food	10,411	8,000	(2,411)	46,522	43,150	(3,372)	80,000
Beverage	3,287	5,800	2,513	17,681	26,400	8,719	46,000
Beverage - Non Alcoholic	1,081	0	(1,081)	6,574	0	(6,574)	0
Payroll & Related Expenses							
Payroll Management	7,602	7,900	298	53,007	55,300	2,293	94,920
Payroll Concierge	0	4,083	4,083	0	28,581	28,581	49,000
Payroll Reception	5,001	5,235	234	36,841	36,645	(196)	63,030
Payroll Pool Attendants	1,828	1,380	(448)	9,181	9,610	429	16,510
Personal Training Commissions	199	1,000	801	7,518	10,000	2,482	15,000
Group Fitness Commissions	5,995	2,405	(3,590)	36,053	15,086	(20,967)	24,300
Massage Therapist Commissions	28	200	173	425	1,150	726	1,700
Tennis Commissions	120	200	80	5,012	2,913	(2,099)	4,000
Aquatics Commissions	796	0	(796)	3,649	0	(3,649)	6,001
Nail Commissions	562	0	(562)	810	0	(810)	0
Facial Commissions	0	25	25	0	157	157	255
Payroll Outfitters	0	600	600	2,382	4,800	2,418	8,500
Payroll Cafe	8,428	7,495	(933)	57,689	54,061	(3,628)	93,136
Payroll Activities & Programs	500	5,100	4,600	9,436	35,700	26,264	62,535
Maintenance Payroll	3,512	4,253	741	24,865	30,235	5,370	51,500

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 4/1/2016 Through 4/30/2016

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Payroll Taxes	3,073	3,300	227	21,403	23,396	1,993	41,286
Payroll HR Admin Support	882	900	18	6,256	6,185	(71)	10,800
Benefits	2,538	4,166	1,628	17,766	29,162	11,396	50,000
Workers Compensation	794	850	56	5,630	5,450	(180)	9,750
Parks & Recreation							
Credit Card Processing Fees	1,773	1,600	(173)	10,495	9,800	(695)	18,000
Cleaning Supplies	337	300	(37)	1,583	2,100	517	3,500
Daily Operation Software	630	583	(47)	4,215	4,082	(133)	7,000
General Liability Insurance	776	835	59	5,433	5,845	412	10,000
Continuing Education	14	300	286	92	800	708	1,000
Laundry, Towels, Linen	218	50	(168)	778	550	(228)	1,000
Marketing & Promotions	50	25	(25)	588	625	37	1,325
Postage & Shipping	0	40	40	0	290	290	500
Printing Supplies	0	300	300	3,274	2,300	(974)	4,000
Travel	0	200	200	0	400	400	500
Uniforms	0	100	100	0	2,000	2,000	2,500
Employee Recognition	0	50	50	674	300	(374)	500
Salon Supplies	0	50	50	0	300	300	500
Miscellaneous	51	0	(51)	249	85	(164)	3,500
Computer Repairs & Maintenance	0	50	50	89	550	461	1,000
Cellular Phones & Other Reimbursements	175	175	0	1,225	1,250	25	2,150
Member & Guest Supplies	247	900	653	3,756	4,230	474	7,180
Operating Supplies	3,248	2,500	(748)	16,538	11,300	(5,238)	23,050
Amenities Office Expenses	88	150	62	767	1,150	383	2,000
Taxes	0	0	0	0	31	31	275
Program Supplies	3,759	2,500	(1,259)	34,560	31,975	(2,585)	55,725
Furniture, Fixtures, & Equipment	0	125	125	276	875	599	1,500
Equipment Maintenance/Repair	0	40	40	0	280	280	500
Fitness Repairs & Maintenance	0	290	290	1,555	2,030	475	3,500
Contingency							
Capital Projects	0	833	833	0	5,833	5,833	10,000
Total Expenditures	<u>68,000</u>	<u>75,638</u>	<u>7,638</u>	<u>454,900</u>	<u>508,162</u>	<u>53,262</u>	<u>890,128</u>
Excess of Revenues Over (Under) Expenditures	<u>9,793</u>	<u>1,979</u>	<u>7,814</u>	<u>57,788</u>	<u>7,282</u>	<u>50,506</u>	<u>0</u>

Harbor Bay CDD
Investment Summary
April 30, 2016

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>April 30, 2016</u>
State Board of Administration	Local Government Investment Pool	\$ 2
The Bank of Tampa	Money Market	3,433
The Bank of Tampa ICS Program:		
Avenue Bank	Money Market	79,927
BB&T	Money Market	245,041
Bank of China	Money Market	245,040
Bank of Ozarks	Money Market	245,040
Bremer Bank, NA	Money Market	245,026
Capital Bank Corporation	Money Market	245,040
Eagle Bank	Money Market	245,040
Independent Bank	Money Market	212,927
Morton Community Bank	Money Market	245,040
Oritani Bank	Money Market	245,040
Pinnacle Bank	Money Market	7
Republic Bank & Trust Company	Money Market	245,040
United Bank	Money Market	245,040
Western Alliance Bank	Money Market	245,036
	Total General Fund Investments	\$ 2,991,719
The Bank of Tampa ICS Program:		
Avenue Bank	Money Market	\$ 165,109
Boston Private Bank & Trust Company	Money Market	27,396
Bremer Bank, National Association	Money Market	9
Flushing Bank	Money Market	2
Independent Bank	Money Market	32,112
Pinnacle Bank	Money Market	14
Stonegate Bank	Money Market	245,040
The Park National Bank	Money Market	245,040
Western Alliance Bank	Money Market	4
Yadkin Bank	Money Market	245,032
	Total Reserve Fund Investments	\$ 959,758
US Bank S2001A Reserve	First American Treasury Obligation Fund Class Z	\$ 311,651
US Bank S2001AB Revenue	First American Treasury Obligation Fund Class Z	614,905
US Bank S2002AB Revenue	First American Treasury Obligation Fund Class Z	1,160,788
US Bank S2002 Prepayment	First American Treasury Obligation Fund Class Z	43,518
US Bank S2002A Reserve	First American Treasury Obligation Fund Class Z	938,277
	Total Debt Service Fund Investments	\$ 3,069,139
The Bank of Tampa ICS Program:		
Admirals Bank	Money Market	\$ 245,040
Avenue Bank	Money Market	4
Banco Popular North America	Money Market	245,015
Boston Private Bank & Trust Company	Money Market	1,545
Chemung Canal Trust Company	Money Market	245,041
Customers Bank	Money Market	245,041
First National Bank of Omaha	Money Market	245,041
Five Star Bank	Money Market	245,040
Flushing Bank	Money Market	19
Great Western Bank	Money Market	245,040
Happy State Bank	Money Market	245,040
Iberiabank	Money Market	245,040
Independent Bank	Money Market	1
Mutual of Omaha Bank	Money Market	245,040
SouthEast Bank	Money Market	245,006
The Washington Trust Company of Westerly	Money Market	245,040
United Bank	Money Market	245,040
West Bank	Money Market	245,037
Yadkin Bank	Money Market	5
	Subtotal ICS Investments	3,432,075
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	939
	Total Capital Project Fund Investments	\$ 3,434,513

Harbor Bay Community Development District

Summary A/R Ledger

001 - General Fund

From 4/1/2016 Through 4/30/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/26/2015	Alidade Mirabay, LLC	815-16-03	4,775.93
10/26/2015	Regions Bank	815-16-04	251.36
10/26/2015	Terrabrook Apollo Beach LP	815-16-01	<u>152,632.12</u>
		Total 001 - General Fund	157,659.41

Harbor Bay Community Development District

Summary A/R Ledger

201 - Debt Service Fund--Series 2002

From 4/1/2016 Through 4/30/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/26/2015	Alidade Mirabay, LLC	815-16-02	10,412.19
10/26/2015	Alidade Mirabay, LLC	815-16-03	21,200.57
10/26/2015	Regions Bank	815-16-04	1,115.82
10/26/2015	Terrabrook Apollo Beach LP	815-16-01	76,553.57
		Total 201 - Debt Service Fund--Series 2002	109,282.15
			<hr/>
Report Balance			266,941.56
			<hr/> <hr/>

Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 4/1/2016 Through 4/30/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Ballenger & Company, Inc.	4/30/2016	16209	Irrigation Control Monitor 04/16	435.00
BOCC	4/19/2016	Water Summary 04/16	Hills. County Water Summary 04/16	3,232.71
BOCC	4/21/2016	1779718759 04/16	5248 Admiral Pointe DR 04/16	64.94
Bright House Networks	4/21/2016	058904501042...	107 Manns Harbor Dr 05/16	76.58
Bright House Networks	4/27/2016	041500701042...	Boat Lift Service 05/16	104.00
Cardno, Inc.	3/11/2016	189872	Lake Management Services 02/16	2,800.00
Edward W. Carr	4/21/2016	NC042116	Board of Supervisors Meeting 04/21/16	200.00
Edward W. Carr	4/28/2016	NC042816	Board of Supervisors Meeting 04/28/16	200.00
Frontier Communications of Florida	4/10/2016	030416-5 04/16	Gate Fire-Admiral Pointe 04/16	360.65
Frontier Communications of Florida	4/13/2016	Summary 04/16A	Phone/Internet/Cable 04/16	664.95
Frontier Communications of Florida	4/22/2016	Summary 04/16 B	Phone/Internet/Gate Summary 04/16 B	499.94
Frontier Communications of Florida	4/25/2016	021516-5 04/16	Internet/Cable - Admiral Pointe 04/16	457.12
Frontier Communications of Florida	4/28/2016	092203-5 05/16	Clubhouse Telephone 05/16	274.82
Gate Pros, Inc.	4/25/2016	610	Installed New Reflective Barrier Arms	2,700.00
Gate Pros, Inc.	4/29/2016	622	Service Call - Replace Belt	185.00
Hawkins Service Company, Inc.	3/15/2016	175613	Replaced 6 LED Up Lights	2,975.00
Hawkins Service Company, Inc.	4/22/2016	176215	Replaced Amp Breaker on Pump	190.00
Hawkins Service Company, Inc.	4/25/2016	176214	Install Outlet for Electric Gate Opener	250.00
Hidden Eyes LLC dba Envera Systems	4/18/2016	11870	Service-Parking Lot & Dock Cameras	3,551.22
Hidden Eyes LLC dba Envera Systems	4/21/2016	11899	AWID Windshield Sticker	1,800.00
Hidden Eyes LLC dba Envera Systems	4/26/2016	11922	Monitoring Clubhouse 03/16 - Admiral	1,244.66
Hidden Eyes LLC dba Envera Systems	4/26/2016	11924	Add LP Cameras North & South Gate	7,309.00
Joseph A. McNeil	4/21/2016	JM042116	Board of Supervisors Meeting 04/21/16	200.00
Joseph A. McNeil	4/28/2016	JM042816	Board of Supervisors Meeting 04/28/16	200.00
Kathryn Dukes	4/21/2016	KD042116	Board of Supervisors Meeting 04/21/16	200.00
Kathryn Dukes	4/28/2016	KD042816	Board of Supervisors Meeting 04/28/16	200.00

Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 4/1/2016 Through 4/30/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Manson Bolves Donaldson, P.A.	4/27/2016	4159	Legal Svcs Re: Owner's Claims	350.00
Mobex, Inc.	4/25/2016	2476	Mobile Calling Services 05/16	257.55
Poseidon Pool Services, LLC	3/28/2016	5351	Mthly Pool/Spa Serv.-Admiral Point 03/16	350.00
Republic Services #696	4/17/2016	0696-000577686	Waste Services 05/16	157.55
Robert A Collins	4/21/2016	BC042116	Board of Supervisors Meeting 04/21/16	200.00
Robert A Collins	4/28/2016	BC042816	Board of Supervisors Meeting 04/28/16	200.00
Robert E. Cribbs	4/21/2016	BCR042116	Board of Supervisors Meeting 04/21/16	200.00
Robert E. Cribbs	4/28/2016	BCR042816	Board of Supervisors Meeting 04/28/16	200.00
Tampa Electric Company	4/28/2016	1976 0780431 04/16	5256 Admiral Pointe Dr 04/16	36.59
Tampa Electric Company	4/28/2016	1976 0789141 04/16	5248 Admiral Pointe Dr Pool 04/16	445.78
Tampa Electric Company	4/28/2016	1976 0790071 04/16	Admiral Pointe Amenity CTR 04/16	129.10
Tampa Electric Company	4/28/2016	1976 0791711 04/16	760 Winterside Gate-Admiral Pointe 04/16	21.18
TECO Peoples Gas	4/29/2016	12166138 04/16	Gas Street Lights 04/16	135.73
Terminix Processing Center	4/26/2016	354431298	Admiral Pointe 04/16	25.00
Terminix Processing Center	4/26/2016	354565051	Club House Pest Control 04/16	45.00
USA Services of Florida, Inc.	4/29/2016	351502	Street Sweeping 04/30/16	345.00
			Total 001 - General Fund	33,474.07

Harbor Bay Community Development District

Summary A/P Ledger

300 - Capital Projects Fund--Series 2001

From 4/1/2016 Through 4/30/2016

<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
Hecker Construction Co., Inc.	4/29/2016	Supp 58 Hecker	Supp 58-64 Seawall Repair Project	58,162.50
Hecker Construction Co., Inc.	4/29/2016	Supp 59 Hecker	Supp 58-64 Seawall Repair Project	91,098.00
Hecker Construction Co., Inc.	4/29/2016	Supp 60 Hecker	Supp 58-64 Seawall Repair Project	139,513.50
Hecker Construction Co., Inc.	4/29/2016	Supp 61 Hecker	Supp 58-64 Seawall Repair Project	15,498.00
Hopping Green & Sams	3/31/2016	Supp 62 Hopping	Supp 58-64 Seawall Repair Project	24,415.55
Langan Engineering & Environmental Svcs Inc.	4/13/2016	Supp 63 Langan	Supp 58-64 Seawall Repair Project	84,318.00
Lee Composites, Inc.	4/19/2016	Supp 64 Lee	Supp 58-64 Seawall Repair Project	42,990.20
			Total 300 - Capital Projects Fund--Series 2001	458,133.70

Harbor Bay Community Development District

Summary A/P Ledger

400 - Mira Bay at Harbor Bay

From 4/1/2016 Through 4/30/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Coca Cola Beverages Florida LLC	4/26/2016	MB498203692	Beverage Purchases	510.00
HLC Holding LLC	4/25/2016	MB169776948	Food	933.11
Park Produce	4/21/2016	MB85015	Produce for Harbor Bay	36.50
Park Produce	4/22/2016	MB85017	Produce for Harbor Bay	39.64
Park Produce	4/24/2016	MB85021	Produce for Harbor Bay	44.02
Park Produce	4/26/2016	MB85022	Produce for Harbor Bay	32.46
Park Produce	4/28/2016	MB85023	Produce for Harbor Bay	39.57
Park Produce	4/30/2016	MB85024	Produce for Harbor Bay	54.36
Pepin Distributing Company Inc	4/27/2016	MB2026054	Beverage Purchases	299.00
Pepin Distributing Company Inc	4/27/2016	MB2026374	Beverage Purchases	115.00
Sysco-West Coast Florida	4/28/2016	MB604281234	Food, Beverage & Supplies	2,189.29
			Total 400 - Mira Bay at Harbor Bay	4,292.95
Report Balance				495,900.72

Harbor Bay Community Development District
Notes to Unaudited Financial Statements
April 30, 2016

Balance Sheet

1. Trust statement activity has been recorded through 04/30/16.
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 FY15-16 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 815-16-01 in the amount of \$152,632.12 was received in May 2016
6. General Fund – Payment for Invoice 815-16-03 in the amount of \$4,775.92 was received in May 2016
7. General Fund – Payment for Invoice 815-16-04 in the amount of \$251.36 was received in May 2016