

Harbor Bay
Community Development District

Financial Statements
(Unaudited)

August 31, 2016

Prepared by
Rizzetta & Company, Inc.
District Manager

Harbor Bay Community Development District

Balance Sheet

As of 8/31/2016

(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	91,838	0	0	199,147	70,660	361,645	0	0
Investments	2,503,624	0	2,219,008	2,456,603	0	7,179,235	0	0
Investments--Reserves	0	960,405	0	0	0	960,405	0	0
Accounts Receivable	0	0	98,870	0	0	98,870	0	0
Accounts Receivable-Other	0	0	0	0	0	0	0	0
Prepaid Expenses	5,115	0	0	0	0	5,115	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	38,738	0	0	8,905	16	47,659	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	2,317,878
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	10,247,122
Fixed Assets	0	0	0	0	0	0	52,992,363	0
Total Assets	2,681,612	960,405	2,317,878	2,664,655	75,912	8,700,462	52,992,363	12,565,000
Liabilities								
Accounts Payable	80,982	0	0	300,466	3,137	384,585	0	0
Retainage Payable	0	0	0	27,571	0	27,571	0	0
Accrued Expenses Payable	102,469	0	0	90,000	0	192,469	0	0
Other Current Liabilities	9,097	0	0	0	1,897	10,994	0	0
Deposits Held	1,875	0	0	0	0	1,875	0	0
Due To Other Funds	8,921	17,978	0	20,760	0	47,659	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	0	0	12,565,000
Total Liabilities	203,344	17,978	0	438,797	5,034	665,152	0	12,565,000
Fund Equity & Other Credits								
Beginning Fund Balance	2,039,428	658,716	2,827,902	6,809,973	0	12,336,019	52,992,363	0
Net Change in Fund Balance	438,839	283,711	(510,024)	(4,584,115)	70,879	(4,300,710)	0	0
Total Fund Equity & Other Credits	2,478,268	942,427	2,317,878	2,225,858	70,879	8,035,309	52,992,363	0
Total Liabilities & Fund Equity	2,681,612	960,405	2,317,878	2,664,655	75,912	8,700,462	52,992,363	12,565,000

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	4,715	4,715	0.00%
Special Assessments					
Tax Roll	2,258,986	2,258,986	2,382,921	123,935	(5.48)%
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	1,243	1,243	0.00%
Total Revenues	3,089,327	3,089,327	3,219,221	129,894	(4.20)%
Expenditures					
Legislative					
Supervisor Fees	16,000	14,667	17,000	(2,333)	(6.25)%
Financial & Administrative					
Administrative Services	9,700	8,892	8,892	0	8.33%
District Management	36,050	33,046	35,878	(2,833)	0.47%
District Engineer	22,500	20,625	37,116	(16,491)	(64.95)%
Disclosure Report	6,000	5,500	2,500	3,000	58.33%
Trustees Fees	7,812	7,812	4,142	3,670	46.98%
Financial Consulting Services	10,000	9,583	9,583	0	4.16%
Accounting Services	19,492	17,868	17,868	0	8.33%
Auditing Services	4,000	4,000	3,600	400	10.00%
Arbitrage Rebate Calculation	650	650	0	650	100.00%
Special Financial Consulting Services	0	0	5,000	(5,000)	0.00%
Public Officials Liability Insurance	6,862	6,862	4,253	2,609	38.02%
Legal Advertising	1,500	1,375	4,911	(3,536)	(227.40)%
Dues, Licenses & Fees	2,558	2,558	3,521	(963)	(37.64)%
Property Taxes	3,615	3,615	3,358	257	7.10%
Website	3,600	3,300	2,660	640	26.11%
Legal Counsel					
District Counsel	85,000	77,917	99,867	(21,950)	(17.49)%
Special Legal Services					
Special Legal Services	10,730	9,836	72,760	(62,924)	(578.09)%
Security Operations					
Florida Highway Patrol	75,000	68,750	37,320	31,430	50.24%
Security Operations (Leased System)	145,000	132,917	168,630	(35,713)	(16.29)%
Electric Utility Services					

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Street Lights	154,740	141,845	129,061	12,784	16.59%
Utility - Irrigation	23,000	21,083	19,285	1,798	16.15%
Utility - Guardhouse & Gate Electric	5,700	5,225	4,618	607	18.97%
Utility - Recreation Facilities	95,000	87,083	83,272	3,811	12.34%
Gas Utility Services					
Utility Services	5,700	5,225	3,939	1,286	30.89%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,800	1,650	1,757	(107)	2.40%
Recycled Waste	1,950	1,788	0	1,788	100.00%
Water-Sewer Combination Services					
Utility - Irrigation	9,200	8,433	9,216	(783)	(0.17)%
Utility Services - Amenities	22,500	20,625	23,974	(3,349)	(6.55)%
Stormwater Control					
Aquatic Maintenance	33,600	30,800	31,100	(300)	7.44%
Mitigation Area Monitoring & Maintenance	1,500	1,375	300	1,075	80.00%
Fountain Service Repairs	550	504	0	504	100.00%
Fountain Maintenance	3,900	3,575	6,860	(3,285)	(75.89)%
Other Physical Environment					
General Liability & Property Insurance	95,306	95,306	82,867	12,439	13.05%
Insurance - Flood	12,618	12,618	12,968	(350)	(2.77)%
Entry & Walls Maintenance	5,000	4,583	2,800	1,783	44.00%
Landscape Maintenance - General	280,000	256,667	250,387	6,280	10.57%
Irrigation Repairs and Maintenance	31,000	28,417	45,717	(17,300)	(47.47)%
Lighting Maintenance & Repair	26,000	23,833	14,410	9,423	44.57%
Landscape Maintenance - Sea Crest	36,845	33,775	22,454	11,321	39.05%
Landscape Maintenance - Optional Areas	19,000	17,417	2,250	15,167	88.15%
Landscape - Fertilization	85,750	78,604	115,550	(36,946)	(34.75)%
Landscape - Pest Control	27,500	25,208	23,382	1,826	14.97%
Landscape - Mulching	66,375	60,844	47,040	13,804	29.12%
Landscape - Annuals	13,440	12,320	4,480	7,840	66.66%
Landscape Replacement Plants, Shrubs, Trees	25,000	22,917	30,080	(7,163)	(20.32)%
Hand Watering	2,000	1,833	0	1,833	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 8/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Minor Void Repairs	65,000	59,583	18,500	41,083	71.53%
Freeze Protection	6,000	5,500	0	5,500	100.00%
Road & Street Facilities					
Street / Parking Lot Sweeping	4,750	4,354	3,795	559	20.10%
Roadway Repair & Maintenance	1,000	917	0	917	100.00%
Sidewalk Repair & Maintenance	25,000	22,917	10,999	11,918	56.00%
Gate Maintenance (Minor)	15,000	13,750	16,860	(3,110)	(12.39)%
Parks & Recreation					
Onsite Staffing/Employment	141,104	129,345	131,229	(1,883)	6.99%
WTS Management Fee	36,000	33,000	34,500	(1,500)	4.16%
Facility Contribution - MiraBay Club	556,803	510,403	510,403	0	8.33%
Boat Lift Sling Repairs & Maintenance	15,000	13,750	14,134	(384)	5.77%
Office Supplies	1,000	917	2,583	(1,666)	(158.27)%
Cleaning Supplies	1,000	917	19	897	98.08%
Printing Supplies	1,500	1,375	0	1,375	100.00%
Computer Support, Maintenance & Repair	5,000	4,583	4,934	(350)	1.32%
Pool Operation & Maintenance	43,800	40,150	45,050	(4,900)	(2.85)%
Pool Heater Maintenance	3,200	2,933	4,681	(1,747)	(46.26)%
Clubhouse Audio Equipment	10,000	9,167	0	9,167	100.00%
GEM Car Repairs & Maintenance	2,500	2,292	1,475	817	41.00%
Building Repairs & Maintenance	35,000	32,083	79,136	(47,052)	(126.10)%
Facility A/C & Heating Maintenance & Repair	10,000	9,167	1,533	7,634	84.67%
Tennis Court Maintenance & Supplies	20,000	18,333	1,770	16,564	91.15%
Maintenance Supplies	2,000	1,833	6,701	(4,867)	(235.02)%
Basketball Court Maintenance & Supplies	2,500	2,292	0	2,292	100.00%
Pest Control	4,000	3,667	3,463	203	13.41%
Playground Repairs	5,000	4,583	0	4,583	100.00%
Elevator Maintenance	5,500	5,042	6,928	(1,886)	(25.95)%
Dog Waste Station Supplies	7,500	6,875	3,588	3,287	52.16%
Sign Maintenance & Repairs	5,000	4,583	0	4,583	100.00%
Cell Phone - Maintenance Staff	775	710	585	125	24.48%
Telephone/Internet-Gate, Boat Lift & Club	25,000	22,917	20,547	2,370	17.81%
Holiday Decorations	10,000	10,000	7,000	3,000	30.00%

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Contingency					
Miscellaneous Contingency	222,352	203,823	281,262	(77,439)	(26.49)%
Admiral Pointe Operations	0	0	68,688	(68,688)	0.00%
Traffic Enforcement Study	0	0	5,396	(5,396)	0.00%
Capital Outlay	250,000	229,167	3,000	226,167	98.80%
Total Expenditures	<u>3,089,327</u>	<u>2,844,251</u>	<u>2,795,381</u>	<u>48,870</u>	<u>9.51%</u>
Excess of Revenue Over (Under) Expenditures	0	245,076	423,839	178,764	0.00%
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	0	245,076	438,839	193,764	0.00%
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>245,076</u></u>	<u><u>2,478,268</u></u>	<u><u>2,233,192</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 8/31/2016

(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	1,689	1,689	0.00%
Special Assessments				
Tax Roll	300,000	300,000	0	0.00%
Total Revenues	<u>300,000</u>	<u>301,689</u>	<u>1,689</u>	<u>0.56%</u>
Expenditures				
Contingency				
Capital Reserves	300,000	17,978	282,022	94.00%
Total Expenditures	<u>300,000</u>	<u>17,978</u>	<u>282,022</u>	<u>94.01%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>283,711</u>	<u>283,711</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>283,711</u>	<u>283,711</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>942,427</u></u>	<u><u>942,427</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 8/31/2016

(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	873	873	0.00%
Special Assessments				
Tax Roll	311,544	311,544	0	0.00%
Total Revenues	<u>311,544</u>	<u>312,417</u>	<u>873</u>	<u>0.28%</u>
Expenditures				
Debt Service Payments				
Interest	221,544	218,050	3,494	1.57%
Principal	<u>90,000</u>	<u>90,000</u>	<u>0</u>	<u>0.00%</u>
Total Expenditures	<u>311,544</u>	<u>308,050</u>	<u>3,494</u>	<u>1.12%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>4,367</u>	<u>4,367</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>4,367</u>	<u>4,367</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	723,676	723,676	0.00%
Fund Balance, End of Period	<u>0</u>	<u>728,043</u>	<u>728,043</u>	<u>0.00%</u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Debt Service Fund--Series 2002 - 201

From 10/1/2015 Through 8/31/2016

(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	1,852	1,852	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>941,853</u>	<u>1,852</u>	<u>0.20%</u>
Expenditures				
Debt Service Payments				
Interest	655,000	681,244	(26,243)	(4.00)%
Principal	285,000	775,000	(490,000)	(171.92)%
Total Expenditures	<u>940,000</u>	<u>1,456,244</u>	<u>(516,243)</u>	<u>(54.92)%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>(514,391)</u>	<u>(514,391)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(514,391)</u>	<u>(514,391)</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>1,589,834</u></u>	<u><u>1,589,834</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 8/31/2016

(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	6,395	6,395	0.00%
Total Revenues	<u>0</u>	<u>6,395</u>	<u>6,395</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Emergency Seawall Repairs	0	4,150,596	(4,150,596)	0.00%
Master Project	0	439,917	(439,917)	0.00%
Total Expenditures	<u>0</u>	<u>4,590,513</u>	<u>(4,590,513)</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>(4,584,118)</u>	<u>(4,584,118)</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>(4,584,118)</u>	<u>(4,584,118)</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>2,223,419</u></u>	<u><u>2,223,419</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 8/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	3	3	0.00%
Total Revenues	<u>0</u>	<u>3</u>	<u>3</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>3</u>	<u>3</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</u>	<u>3</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>2,440</u></u>	<u><u>2,440</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 8/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Amenity Center Revenue					
Personal Training	25,000	23,500	15,328	(8,172)	38.68%
Group Exercise	15,750	14,550	15,978	1,428	(1.44)%
Massage	3,300	2,950	815	(2,135)	75.30%
Tennis Lessons	5,000	4,700	9,137	4,437	(82.74)%
Swim Lessons	6,700	6,700	2,674	(4,026)	60.08%
Facials	500	470	435	(35)	13.00%
Facility Rental	5,800	5,715	11,562	5,847	(99.33)%
Merchandise Sales	775	730	405	(325)	47.76%
Food Sales	80,500	74,879	81,733	6,854	(1.53)%
Beverage Sales	68,000	63,600	61,412	(2,188)	9.68%
Programs	122,000	114,430	125,454	11,024	(2.83)%
Beverage Sales - Non Alcoholic	0	0	8,819	8,819	0.00%
Other Miscellaneous Revenues					
General Fund Facility Contribution	556,803	510,403	510,403	0	8.33%
Proximity Card Replacement	0	0	1,155	1,155	0.00%
Total Revenues	890,128	822,627	845,309	22,682	5.04%
Expenditures					
Cost of Goods					
Merchandise Retail	750	750	561	189	25.26%
Spa Retail	450	450	0	450	100.00%
Food	80,000	74,500	80,058	(5,558)	(0.07)%
Beverage	46,000	44,700	31,042	13,658	32.51%
Beverage - Non Alcoholic	0	0	11,511	(11,511)	0.00%
Payroll & Related Expenses					
Payroll Management	94,920	86,900	91,928	(5,028)	3.15%
Payroll Concierge	49,000	44,913	0	44,913	100.00%
Payroll Reception	63,030	57,585	60,390	(2,805)	4.18%
Payroll Pool Attendants	16,510	15,130	29,461	(14,331)	(78.44)%
Personal Training Commissions	15,000	14,000	12,839	1,161	14.40%
Aerobics Commissions	0	0	20,793	(20,793)	0.00%
Group Fitness Commissions	24,300	22,697	40,005	(17,308)	(64.63)%
Yoga Commissions	0	0	360	(360)	0.00%
Massage Therapist Commissions	1,700	1,550	481	1,069	71.73%
Tennis Commissions	4,000	3,713	10,916	(7,203)	(172.89)%
Aquatics Commissions	6,001	4,800	5,215	(415)	13.09%
Nail Commissions	0	0	3,260	(3,260)	0.00%
Facial Commissions	255	242	0	242	100.00%
Payroll Outfitters	8,500	7,600	2,382	5,218	71.97%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Payroll Cafe	93,136	84,841	93,555	(8,714)	(0.45)%
Payroll Activities & Programs	62,535	57,435	14,057	43,378	77.52%
Maintenance Payroll	51,500	47,247	41,177	6,070	20.04%
Payroll Taxes	41,286	37,526	36,779	747	10.91%
Payroll HR Admin Support	10,800	9,810	10,830	(1,020)	(0.27)%
Benefits	50,000	45,826	28,377	17,449	43.24%
Workers Compensation	9,750	8,850	9,747	(897)	0.03%
Parks & Recreation					
Credit Card Processing Fees	18,000	16,500	18,984	(2,484)	(5.46)%
Cleaning Supplies	3,500	3,300	3,499	(199)	0.03%
Daily Operation Software	7,000	6,416	7,191	(775)	(2.72)%
General Liability Insurance	10,000	9,185	8,913	272	10.86%
Continuing Education	1,000	1,000	161	839	83.88%
Laundry, Towels, Linen	1,000	950	926	24	7.36%
Marketing & Promotions	1,325	875	804	71	39.34%
Postage & Shipping	500	450	0	450	100.00%
Printing Supplies	4,000	3,600	3,803	(203)	4.93%
Travel	500	500	0	500	100.00%
Uniforms	2,500	2,400	866	1,534	65.37%
Employee Recognition	500	450	905	(455)	(81.00)%
Salon Supplies	500	450	0	450	100.00%
Miscellaneous	3,500	1,010	1,350	(340)	61.42%
Computer Repairs & Maintenance	1,000	950	137	813	86.32%
Cellular Phones & Other Reimbursements	2,150	1,975	1,925	50	10.46%
Member & Guest Supplies	7,180	6,580	5,582	998	22.25%
Operating Supplies	23,050	20,550	27,654	(7,104)	(19.97)%
Amenities Office Expenses	2,000	1,800	2,184	(384)	(9.18)%
Taxes	275	217	0	217	100.00%
Program Supplies	55,725	49,725	51,092	(1,367)	8.31%
Furniture, Fixtures, & Equipment	1,500	1,375	276	1,099	81.60%
Equipment Maintenance/Repair	500	440	230	210	54.04%
Fitness Repairs & Maintenance	3,500	3,190	2,230	960	36.29%
Contingency					
Capital Projects	10,000	9,167	0	9,167	100.00%
Total Expenditures	890,128	814,120	774,430	39,690	13.00%
Excess of Revenue Over (Under) Expenditures	0	8,507	70,879	62,372	0.00%
Total Other Financing Sources (Uses)	0	0	0	0	0.00%

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 8/31/2016

(In Whole Numbers)

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>	<u>Percent Annual Budget Remaining</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>8,507</u>	<u>70,879</u>	<u>62,372</u>	<u>0.00%</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>8,507</u></u>	<u><u>70,879</u></u>	<u><u>62,372</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 8/1/2016 Through 8/31/2016

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Revenues							
Amenity Center Revenue							
Personal Training	1,048	1,600	(553)	15,328	23,500	(8,172)	25,000
Group Exercise	1,235	1,249	(14)	15,978	14,550	1,428	15,750
Massage	140	350	(210)	815	2,950	(2,135)	3,300
Tennis Lessons	375	206	169	9,137	4,700	4,437	5,000
Swim Lessons	0	700	(700)	2,674	6,700	(4,026)	6,700
Facials	0	30	(30)	435	470	(35)	500
Facility Rental	1,320	200	1,120	11,562	5,715	5,847	5,800
Merchandise Sales	0	45	(45)	405	730	(325)	775
Food Sales	6,624	7,800	(1,176)	81,733	74,879	6,854	80,500
Beverage Sales	6,040	5,600	440	61,412	63,600	(2,188)	68,000
Programs	16,187	10,000	6,187	125,454	114,430	11,024	122,000
Beverage Sales - Non Alcoholic	998	0	998	8,819	0	8,819	0
Other Miscellaneous Revenues							
General Fund Facility Contribution	46,400	46,400	0	510,403	510,403	0	556,803
Proximity Card Replacement	55	0	55	1,155	0	1,155	0
Total Revenues	80,422	74,180	6,242	845,309	822,627	22,682	890,128
Expenditures							
Cost of Goods							
Merchandise Retail	0	0	0	561	750	189	750
Spa Retail	0	0	0	0	450	450	450
Food	7,240	7,315	75	80,058	74,500	(5,558)	80,000
Beverage	3,712	3,000	(712)	31,042	44,700	13,658	46,000
Beverage - Non Alcoholic	966	0	(966)	11,511	0	(11,511)	0
Payroll & Related Expenses							
Payroll Management	9,110	7,900	(1,210)	91,928	86,900	(5,028)	94,920
Payroll Concierge	0	4,083	4,083	0	44,913	44,913	49,000
Payroll Reception	5,358	5,235	(123)	60,390	57,585	(2,805)	63,030
Payroll Pool Attendants	3,877	1,380	(2,497)	29,461	15,130	(14,331)	16,510
Personal Training Commissions	2,524	1,000	(1,524)	12,839	14,000	1,161	15,000
Aerobics Commissions	20,793	0	(20,793)	20,793	0	(20,793)	0
Group Fitness Commissions	(16,385)	1,603	17,988	40,005	22,697	(17,308)	24,300
Yoga Commissions	360	0	(360)	360	0	(360)	0
Massage Therapist Commissions	0	150	150	481	1,550	1,069	1,700
Tennis Commissions	2,035	200	(1,835)	10,916	3,713	(7,203)	4,000
Aquatics Commissions	184	1,200	1,016	5,215	4,800	(415)	6,001
Nail Commissions	853	0	(853)	3,260	0	(3,260)	0
Facial Commissions	0	20	20	0	242	242	255
Payroll Outfitters	0	700	700	2,382	7,600	5,218	8,500
Payroll Cafe	7,824	7,495	(329)	93,555	84,841	(8,714)	93,136
Payroll Activities & Programs	701	5,100	4,399	14,057	57,435	43,378	62,535

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 8/1/2016 Through 8/31/2016

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Maintenance Payroll	3,528	4,253	725	41,177	47,247	6,070	51,500
Payroll Taxes	3,416	3,780	364	36,779	37,526	747	41,286
Payroll HR Admin Support	1,031	990	(41)	10,830	9,810	(1,020)	10,800
Benefits	2,691	4,166	1,475	28,377	45,826	17,449	50,000
Workers Compensation	928	900	(28)	9,747	8,850	(897)	9,750
Parks & Recreation							
Credit Card Processing Fees	2,571	1,500	(1,071)	18,984	16,500	(2,484)	18,000
Cleaning Supplies	1,179	300	(879)	3,499	3,300	(199)	3,500
Daily Operation Software	641	583	(58)	7,191	6,416	(775)	7,000
General Liability Insurance	964	835	(129)	8,913	9,185	272	10,000
Continuing Education	0	0	0	161	1,000	839	1,000
Laundry, Towels, Linen	0	100	100	926	950	24	1,000
Marketing & Promotions	65	25	(40)	804	875	71	1,325
Postage & Shipping	0	40	40	0	450	450	500
Printing Supplies	0	300	300	3,803	3,600	(203)	4,000
Travel	0	100	100	0	500	500	500
Uniforms	0	100	100	866	2,400	1,534	2,500
Employee Recognition	47	50	3	905	450	(455)	500
Salon Supplies	0	50	50	0	450	450	500
Miscellaneous	325	0	(325)	1,350	1,010	(340)	3,500
Computer Repairs & Maintenance	0	100	100	137	950	813	1,000
Cellular Phones & Other Reimbursements	175	200	25	1,925	1,975	50	2,150
Member & Guest Supplies	483	450	(33)	5,582	6,580	998	7,180
Operating Supplies	2,363	2,000	(363)	27,654	20,550	(7,104)	23,050
Amenities Office Expenses	428	150	(278)	2,184	1,800	(384)	2,000
Taxes	0	20	20	0	217	217	275
Program Supplies	5,597	5,000	(597)	51,092	49,725	(1,367)	55,725
Furniture, Fixtures, & Equipment	0	125	125	276	1,375	1,099	1,500
Equipment Maintenance/Repair	0	40	40	230	440	210	500
Fitness Repairs & Maintenance	135	290	155	2,230	3,190	960	3,500
Contingency							
Capital Projects	0	833	833	0	9,167	9,167	10,000
Total Expenditures	<u>75,718</u>	<u>73,661</u>	<u>(2,057)</u>	<u>774,430</u>	<u>814,120</u>	<u>39,690</u>	<u>890,128</u>
Excess of Revenues Over (Under) Expenditures	<u>4,704</u>	<u>519</u>	<u>4,185</u>	<u>70,879</u>	<u>8,507</u>	<u>62,372</u>	<u>0</u>

Harbor Bay CDD
Investment Summary
August 31, 2016

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>August 31, 2016</u>
State Board of Administration	Local Government Investment Pool	\$ 2
The Bank of Tampa	Money Market	248,579
The Bank of Tampa ICS Program:		
Bank of China, New York, NY	Money Market	245,042
Bremer Bank, NA	Money Market	10
Capital Bank Corporation	Money Market	245,041
Eagle Bank	Money Market	245,041
Flushing Bank	Money Market	245,018
Independent Bank	Money Market	245,040
Morton Community Bank	Money Market	245,041
Oritani Bank	Money Market	245,042
Pinnacle Bank	Money Market	49,681
Republic Bank & Trust Company	Money Market	245,042
United Bank	Money Market	2
Western Alliance Bank	Money Market	1
Yadkin Bank	Money Market	245,042
Total General Fund Investments		\$ 2,503,624
The Bank of Tampa ICS Program:		
Bremer Bank, NA	Money Market	\$ 1
Five Star Bank	Money Market	241,314
Flushing Bank	Money Market	19
Genesee Regional Bank	Money Market	245,016
Great Western Bank	Money Market	3
Independent Bank	Money Market	1
Metropolitan Bank	Money Market	17
Old Line Bank	Money Market	2
Pinnacle Bank	Money Market	3
Stonegate Bank	Money Market	228,981
The Park National Bank	Money Market	245,042
Western Alliance Bank	Money Market	6
Total Reserve Fund Investments		\$ 960,405
US Bank S2001A Reserve	First American Treasury Obligation Fund Class Z	\$ 311,651
US Bank S2001AB Revenue	First American Treasury Obligation Fund Class Z	416,392
US Bank S2002AB Revenue	First American Treasury Obligation Fund Class Z	552,677
US Bank S2002 Prepayment	First American Treasury Obligation Fund Class Z	13
US Bank S2002A Reserve	First American Treasury Obligation Fund Class Z	938,275
Total Debt Service Fund Investments		\$ 2,219,008
The Bank of Tampa ICS Program:		
Berkshire Bank	Money Market	\$ 245,039
Central Bank and Trust Company	Money Market	33,614
ConnectOne Bank	Money Market	245,041
Five Star Bank	Money Market	3,727
Genesee Regional Bank	Money Market	20
Happy State Bank	Money Market	245,041
Iberiabank	Money Market	245,042
Independence Bank	Money Market	12
Machias Savings Bank	Money Market	245,031
Metropolitan Bank	Money Market	11
Mutual of Omaha Bank	Money Market	245,042
Newtown Savings Bank	Money Market	245,029
Old Line Bank	Money Market	13
Pinnacle Bank	Money Market	195,358
SouthEast Bank	Money Market	245,042
Stonegate Bank	Money Market	16,061
United Bank	Money Market	245,030
United Bank	Money Market	9
Western Alliance Bank	Money Market	2
Subtotal ICS Investments		2,454,164
US Bank S2002A Acquisition and Construction	First American Treasury Obligation Fund Class Z	1,500
US Bank S2002 Custody	First American Treasury Obligation Fund Class Z	939
Total Capital Project Fund Investments		\$ 2,456,603

Harbor Bay Community Development District

Summary A/R Ledger

201 - Debt Service Fund--Series 2002

From 8/1/2016 Through 8/31/2016

<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	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	98,869.96
			<hr/>
Report Balance			98,869.96
			<hr/> <hr/>

Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 8/1/2016 Through 8/31/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Atlas Professional Services, Inc.	8/22/2016	45804	Computer Services	62.50
Ballenger & Company, Inc.	8/30/2016	16478	Irrigation Variance Renewal to SWFWMD	600.00
Ballenger & Company, Inc.	8/31/2016	16459	Irrigation Control Monitor 08/16	435.00
BOCC	8/18/2016	Water Summary 08/16	Hills. County Water Summary 08/16	3,196.41
Bright House Networks	8/23/2016	058904501082...	107 Manns Harbor Dr 08/16	76.58
Bright House Networks	8/27/2016	041500701082...	Boat Lift Service 09/16	104.00
Card Imaging	8/17/2016	103016	Cards for Clubhouse - Admiral Pointe	117.00
Catalino Caballero	8/23/2016	0000120	Off Duty 06/23,06/28,7/12,7/16,7/30,8/18	1,400.00
Christian Mosesman	8/23/2016	0000121	Off Duty 07/21,08/05,08/20,08/22	920.00
CRT Services Inc.	8/26/2016	131674	Norton AntiVirus 1 Yr Subscription	429.98
Dennis Hobbs	8/23/2016	0000118	Admin/Schedulers Fee 06/16, 07/16, 08/16	1,200.00
Edward W. Carr	8/25/2016	NC082516	Board of Supervisors Meeting 08/25/16	200.00
Frontier Communications of Florida	8/13/2016	Summary 08/16A	Phone/Internet/Cable 08/16	664.95
Hawkins Service Company, Inc.	8/25/2016	178238	Connect Water & Electrical for Dock	500.00
Hecker Construction Co., Inc.	8/24/2016	1918	Void Repairs	320.00
Hecker Construction Co., Inc.	8/24/2016	1919	Void Repairs	160.00
Hidden Eyes LLC dba Envera Systems	8/15/2016	653831	Bay Breeze Gate Monitoring 09/16	751.00
Joseph A. McNeil	8/25/2016	JM082516	Board of Supervisors Meeting 08/25/16	200.00
Kathryn Dukes	8/25/2016	KD082516	Board of Supervisors Meeting 08/25/16	200.00
Lanier Plans, Inc. dba Korkat	8/30/2016	I9328A	Install of Contour Bench - 50% Deposit	2,022.90
Lee Te Kim Lawn Care, Inc.	7/29/2016	JUL 807	Landscape Maintenance Summary Bill 07/16	49,483.45
Luis Hernando Consuegra	8/23/2016	0000119	Off Duty6/16,7/8,7/10,7/24,8/3,8/10,...	1,680.00
Manson Bolves Donaldson Varn, P.A.	8/30/2016	4424	Legal Svcs Re: Owner's Claims	6,691.40
Mariam N. Berthet	8/23/2016	0000122	Off Duty 6/24,25,26,30 & 7/9, 7/28, 8/16	1,640.00
Netix Solutions, LLC	8/21/2016	NS-1206	Annual Audio Files Fee 09/01/16-08/31/17	180.00
Payne Air Conditioning & Heating, Inc.	8/5/2016	498663	Service Call-Cleaned Coils on Freezer	60.00

Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 8/1/2016 Through 8/31/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Payne Air Conditioning & Heating, Inc.	8/27/2016	498662	Service Call-Replace Defrost Timer	100.00
Poseidon Pool Services, LLC	8/28/2016	6506	Monthly Pool/Spa Services 08/16	2,850.00
Republic Services #696	8/17/2016	0696-000603237	Waste Services 09/16	165.43
Rizzetta & Company, Inc.	8/30/2016	3603	Excess Meeting Time 08/25/16	1,575.00
Robert A Collins	8/25/2016	BC082516	Board of Supervisors Meeting 08/25/16	200.00
Robert E. Cribbs	8/25/2016	BCR082516	Board of Supervisors Meeting 08/25/16	200.00
Tara E Crescenzi	8/23/2016	0000123	Off Duty 7/06,07/20,07/26,07/31,08/13-14	1,440.00
Times Publishing Company	8/8/2016	338437 08/06/16	Legal Advertising 08/16	432.40
Times Publishing Company	8/15/2016	338437 08/13/16	Legal Advertising 08/16	428.40
Times Publishing Company	8/15/2016	341298 08/14/16	Legal Advertising 08/16	46.88
Verizon Wireless	8/13/2016	9770331873	Wireless Telephone Services 08/16	53.32
Zero Waste USA	8/23/2016	117032	Dog Waste Bags	195.75
			Total 001 - General Fund	80,982.35

Harbor Bay Community Development District

Summary A/P Ledger

300 - Capital Projects Fund--Series 2001

From 8/1/2016 Through 8/31/2016

<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.	8/30/2016	MP4 Hecker	MP4-7 Master Project Interim Repairs	11,232.00
Hecker Construction Co., Inc.	8/30/2016	MP5 Hecker	MP4-7 Master Project Interim Repairs	141,400.35
Hecker Construction Co., Inc.	8/30/2016	MP6 Hecker	MP4-7 Master Project Interim Repairs	60,763.50
Hecker Construction Co., Inc.	8/30/2016	MP7 Hecker	MP4-7 Master Project Interim Repairs	16,380.00
Hopping Green & Sams	8/22/2016	Supp 94 Hopping	Supp 94-95 Seawall Repair Project	17,803.72
Langan Engineering & Environmental Svcs Inc.	8/11/2016	Supp 95 Langan	Supp 94-95 Seawall Repair Project	50,748.44
			Total 300 - Capital Projects Fund--Series 2001	300,465.96

Harbor Bay Community Development District

Summary A/P Ledger

400 - Mira Bay at Harbor Bay

From 8/1/2016 Through 8/31/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
DeConna Ice Cream Company, Inc	8/23/2016	MBINV918299	Ice Cream Purchases	141.80
Express Press Inc.	8/24/2016	MB114258	Business Cards	70.56
Jeffery E Dean	8/30/2016	MBMIR09022...	Live Music 09/02/16	250.00
JJ Taylor Distributing Florida, Inc.	8/19/2016	MB12103092	Beverages	152.90
Manuel Laina	8/22/2016	MBMIR09052...	Independence Day Party	225.00
Park Produce	8/25/2016	MB85173	Produce for Harbor Bay	79.14
Park Produce	8/25/2016	MB85177	Produce for Harbor Bay	14.11
Park Produce	8/25/2016	MB85178	Produce for Harbor Bay	17.94
Park Produce	8/25/2016	MB85180	Produce for Harbor Bay	35.87
Staples Advantage	8/20/2016	MB3312089087	Amenities Office Supplies	168.15
Sysco-West Coast Florida	8/25/2016	MB608251056	Supplies	557.44
Sysco-West Coast Florida	8/25/2016	MB608251057	Food, Beverage & Supplies	1,423.70
			Total 400 - Mira Bay at Harbor Bay	3,136.61
Report Balance				384,584.92

Harbor Bay Community Development District
Notes to Unaudited Financial Statements
August 31, 2016

Balance Sheet

1. Trust statement activity has been recorded through 08/31/16.
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.