

Harbor Bay  
Community Development District

Financial Statements  
(Unaudited)

December 31, 2015

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Harbor Bay Community Development District**

Balance Sheet

As of 12/31/2015

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Projects Fund	Enterprise Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
<b>Assets</b>								
Cash In Bank	1,575,528	0	0	2,515,050	21,971	4,112,550	0	0
Investments	1,718,218	0	2,574,734	3,432,237	0	7,725,189	0	0
Investments - Reserves	0	1,005,672	0	0	0	1,005,672	0	0
Accounts Receivable	1,185,245	0	602,563	0	0	1,787,808	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	40,952	0	0	0	1,000	41,952	0	0
Due From Other Funds	46,560	0	0	8,905	1,179	56,643	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	3,177,296
Amount To Be Provided/Debt Service	0	0	0	0	0	0	0	9,807,704
Fixed Assets	0	0	0	0	0	0	49,666,760	0
<b>Total Assets</b>	<b>4,567,177</b>	<b>1,005,672</b>	<b>3,177,296</b>	<b>5,956,192</b>	<b>28,385</b>	<b>14,734,724</b>	<b>49,666,760</b>	<b>12,985,000</b>
<b>Liabilities</b>								
Accounts Payable	85,535	0	0	258,020	2,081	345,636	0	0
Other Current Liabilities	15,562	0	0	40,318	1,320	57,199	0	0
Deferred Revenue	0	0	0	0	0	0	0	0
Deposits	6,250	0	0	0	0	6,250	0	0
Due To Other Funds	10,083	46,560	0	0	0	56,643	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	0	0	12,985,000
<b>Total Liabilities</b>	<b>117,430</b>	<b>46,560</b>	<b>0</b>	<b>298,337</b>	<b>3,401</b>	<b>465,728</b>	<b>0</b>	<b>12,985,000</b>
<b>Fund Equity &amp; Other Credits</b>								
Beginning Fund Balance	2,039,428	658,716	2,827,902	6,830,733	0	12,356,779	49,666,760	0
Net Change in Fund Balance	2,410,319	300,396	349,395	(1,172,879)	24,985	1,912,216	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<b>4,449,748</b>	<b>959,112</b>	<b>3,177,296</b>	<b>5,657,855</b>	<b>24,985</b>	<b>14,268,996</b>	<b>49,666,760</b>	<b>0</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>4,567,177</b>	<b>1,005,672</b>	<b>3,177,296</b>	<b>5,956,192</b>	<b>28,385</b>	<b>14,734,724</b>	<b>49,666,760</b>	<b>12,985,000</b>

See Notes to Unaudited Financial Statements

## Harbor Bay Community Development District

### Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 12/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	0	0	869	869	0.00%
Special Assessments					
Tax Roll	2,258,986	2,258,986	2,278,731	19,745	(0.87)%
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%
<b>Total Revenues</b>	<b>3,089,327</b>	<b>3,089,327</b>	<b>3,109,946</b>	<b>20,619</b>	<b>(0.67)%</b>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	16,000	4,000	4,000	(0)	75.00%
Financial & Administrative					
Administrative Services	9,700	2,425	2,425	0	75.00%
District Management	36,050	9,013	9,450	(438)	73.78%
District Engineer	22,500	5,625	5,077	548	77.43%
Disclosure Report	6,000	1,500	0	1,500	100.00%
Trustees Fees	7,812	4,312	4,142	170	46.98%
Financial Consulting Services	10,000	6,250	6,250	0	37.49%
Accounting Services	19,492	4,873	4,873	0	75.00%
Auditing Services	4,000	0	0	0	100.00%
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	375	229	146	84.72%
Dues, Licenses & Fees	2,558	448	2,221	(1,773)	13.17%
Property Taxes	3,615	3,615	3,358	257	7.10%
Website	3,600	900	300	600	91.66%
Legal Counsel					
District Counsel	85,000	21,250	20,318	932	76.09%
Special Legal Services					
Special Legal Services	10,730	2,683	1,400	1,283	86.95%
Security Operations					
Florida Highway Patrol	75,000	18,750	7,480	11,270	90.02%
Security Operations (Leased System)	145,000	36,250	38,767	(2,517)	73.26%
Electric Utility Services					
Street Lights	154,740	38,685	35,296	3,389	77.19%
Utility - Irrigation	23,000	5,750	6,098	(348)	73.48%

## Harbor Bay Community Development District

### Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 12/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Utility - Guardhouse & Gate Electric	5,700	1,425	1,344	81	76.42%
Utility - Recreation Facilities	95,000	23,750	23,182	568	75.59%
Gas Utility Services					
Utility Services	5,700	1,425	1,184	241	79.22%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,800	450	473	(23)	73.74%
Recycled Waste	1,950	488	0	488	100.00%
Water-Sewer Combination Services					
Utility - Irrigation	9,200	2,300	1,999	301	78.27%
Utility Services - Amenities	22,500	5,625	5,318	307	76.36%
Stormwater Control					
Aquatic Maintenance	33,600	8,400	8,500	(100)	74.70%
Mitigation Area Monitoring & Maintenance	1,500	375	0	375	100.00%
Fountain Service Repairs	550	137	0	137	100.00%
Fountain Maintenance	3,900	975	3,261	(2,286)	16.38%
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	1,250	7,480	(6,230)	(49.60)%
Landscape Maintenance - General	280,000	70,000	67,624	2,376	75.84%
Irrigation Repairs and Maintenance	31,000	7,750	10,394	(2,644)	66.47%
Lighting Maintenance & Repair	26,000	6,500	2,505	3,995	90.36%
Landscape Maintenance - Sea Crest	36,845	9,211	6,124	3,088	83.37%
Landscape Maintenance - Optional Areas	19,000	4,750	0	4,750	100.00%
Landscape - Fertilization	85,750	21,437	25,155	(3,718)	70.66%
Landscape - Pest Control	27,500	6,875	8,388	(1,513)	69.49%
Landscape - Mulching	66,375	16,594	4,290	12,304	93.53%
Landscape - Annuals	13,440	3,360	0	3,360	100.00%
Landscape Replacement Plants, Shrubs, Trees	25,000	6,250	3,430	2,820	86.28%
Hand Watering	2,000	500	0	500	100.00%
Minor Void Repairs	65,000	16,250	5,520	10,730	91.50%
Freeze Protection	6,000	1,500	0	1,500	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 12/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Road &amp; Street Facilities</b>					
Street / Parking Lot Sweeping	4,750	1,187	1,035	152	78.21%
Roadway Repair & Maintenance	1,000	250	0	250	100.00%
Sidewalk Repair & Maintenance	25,000	6,250	0	6,250	100.00%
Gate Maintenance (Minor)	15,000	3,750	9,334	(5,584)	37.77%
<b>Parks &amp; Recreation</b>					
Onsite Staffing/Employment	141,104	35,276	37,503	(2,227)	73.42%
WTS Management Fee	36,000	9,000	9,000	0	75.00%
Facility Contribution - MiraBay Club	556,803	139,201	139,201	0	75.00%
Boat Lift Sling Repairs & Maintenance	15,000	3,750	10,268	(6,518)	31.54%
Office Supplies	1,000	250	1,234	(984)	(23.41)%
Cleaning Supplies	1,000	250	0	250	100.00%
Printing Supplies	1,500	375	0	375	100.00%
Computer Support, Maintenance & Repair	5,000	1,250	483	767	90.33%
Pool Operation & Maintenance	43,800	10,950	9,247	1,703	78.88%
Pool Heater Maintenance	3,200	800	95	705	97.03%
Clubhouse Audio Equipment	10,000	2,500	0	2,500	100.00%
GEM Car Repairs & Maintenance	2,500	625	0	625	100.00%
Building Repairs & Maintenance	35,000	8,750	23,640	(14,890)	32.45%
Facility A/C & Heating Maintenance & Repair	10,000	2,500	0	2,500	100.00%
Tennis Court Maintenance & Supplies	20,000	5,000	520	4,480	97.39%
Maintenance Supplies	2,000	500	2,211	(1,711)	(10.54)%
Basketball Court Maintenance & Supplies	2,500	625	0	625	100.00%
Pest Control	4,000	1,000	852	148	78.70%
Playground Repairs	5,000	1,250	0	1,250	100.00%
Elevator Maintenance	5,500	1,375	0	1,375	100.00%
Dog Waste Station Supplies	7,500	1,875	979	897	86.95%
Sign Maintenance & Repairs	5,000	1,250	0	1,250	100.00%
Cell Phone - Maintenance Staff	775	194	159	35	79.48%
Telephone/Internet-Gate, Boat Lift & Club	25,000	6,250	5,666	584	77.33%
Holiday Decorations	10,000	10,000	7,000	3,000	30.00%
<b>Contingency</b>					
Miscellaneous Contingency	222,352	55,588	0	55,588	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 12/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Traffic Enforcement Study	0	0	4,146	(4,146)	0.00%
Capital Outlay	250,000	0	0	0	100.00%
Total Expenditures	<u>3,089,327</u>	<u>810,887</u>	<u>699,627</u>	<u>111,261</u>	<u>77.35%</u>
Excess of Revenue Over (Under) Expenditures	0	2,278,440	2,410,319	131,880	0.00%
Total Other Financing Sources (Uses)	0	0	0	0	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	2,278,440	2,410,319	131,880	0.00%
Fund Balance, Beginning of Period	0	0	2,039,428	2,039,428	0.00%
Fund Balance, End of Period	<u>0</u>	<u>2,278,440</u>	<u>4,449,748</u>	<u>2,171,308</u>	<u>0.00%</u>

**Harbor Bay Community Development District**

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2015 Through 12/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues				
Interest Earnings				
Interest Earnings	0	396	396	0.00%
Special Assessments				
Tax Roll	300,000	300,000	0	0.00%
Total Revenues	<u>300,000</u>	<u>300,396</u>	<u>396</u>	<u>0.13%</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>300,396</u>	<u>300,396</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>300,396</u>	<u>300,396</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>959,112</u></u>	<u><u>959,112</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 12/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues				
Interest Earnings				
Interest Earnings	0	2	2	0.00%
Special Assessments				
Tax Roll	311,544	311,544	0	0.00%
Total Revenues	<u>311,544</u>	<u>311,546</u>	<u>2</u>	<u>0.00%</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>202,521</u>	<u>202,521</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>202,521</u>	<u>202,521</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>926,197</u></u>	<u><u>926,197</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 12/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	4	4	0.00%
Special Assessments				
Tax Roll	627,766	627,766	0	0.00%
Off Roll	312,235	312,235	0	0.00%
<b>Total Revenues</b>	<u>940,000</u>	<u>940,005</u>	<u>4</u>	<u>0.00%</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payments	655,000	348,131	306,869	46.85%
Principal Payments	285,000	445,000	(160,000)	(56.14)%
<b>Total Expenditures</b>	<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>146,873</u>	<u>146,873</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>146,873</u>	<u>146,873</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	2,104,226	2,104,226	0.00%
<b>Fund Balance, End of Period</b>	<u><u>0</u></u>	<u><u>2,251,099</u></u>	<u><u>2,251,099</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 12/31/2015

(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>2,031</u>	<u>2,031</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>2,031</u>	<u>2,031</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Emergency Seawall Repairs	<u>0</u>	<u>1,174,910</u>	<u>(1,174,910)</u>	<u>0.00%</u>
Total Expenditures	<u>0</u>	<u>1,174,910</u>	<u>(1,174,910)</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>(1,172,879)</u>	<u>(1,172,879)</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>(1,172,879)</u>	<u>(1,172,879)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>6,828,296</u>	<u>6,828,296</u>	<u>0.00%</u>
Fund Balance, End of Period	<u>0</u>	<u>5,655,418</u>	<u>5,655,418</u>	<u>0.00%</u>

**Harbor Bay Community Development District**

Statement of Revenues and Expenditures

Capital Projects Fund--Series 2002 - 301

From 10/1/2015 Through 12/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	2,437	2,437	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>2,437</u></u>	<u><u>2,437</u></u>	<u><u>0.00%</u></u>

**Harbor Bay Community Development District**

Statement of Revenues and Expenditures

Mira Bay at Harbor Bay - 400

From 10/1/2015 Through 12/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
<b>Revenues</b>				
Amenity Center Revenue				
Personal Training	25,000	4,863	(20,137)	(80.54)%
Group Exercise	15,750	4,701	(11,049)	(70.15)%
Massage	3,300	360	(2,940)	(89.09)%
Tennis Lessons	5,000	2,994	(2,006)	(40.12)%
Swim Lessons	6,700	40	(6,660)	(99.40)%
Facials	500	215	(285)	(57.00)%
Facility Rental	5,800	3,835	(1,965)	(33.87)%
Merchandise Sales	775	387	(388)	(50.02)%
Food Sales	80,500	15,609	(64,891)	(80.60)%
Beverage Sales	68,000	12,397	(55,603)	(81.76)%
Programs	122,000	32,286	(89,714)	(73.53)%
Beverage Sales - Non Alcoholic	0	1,172	1,172	0.00%
Other Miscellaneous Revenues				
General Fund Facility Contribution	556,803	139,201	(417,602)	(75.00)%
Proximity Card Replacement	0	340	340	0.00%
<b>Total Revenues</b>	<b>890,128</b>	<b>218,400</b>	<b>(671,728)</b>	<b>(75.46)%</b>
<b>Expenditures</b>				
Cost of Goods				
Merchandise Retail	750	53	697	92.91%
Spa Retail	450	0	450	100.00%
Food	80,000	18,756	61,244	76.55%
Beverage	46,000	6,621	39,379	85.60%
Beverage - Non Alcoholic	0	2,670	(2,670)	0.00%
Payroll & Related Expenses				
Payroll Management	94,920	22,659	72,261	76.12%
Payroll Concierge	49,000	0	49,000	100.00%
Payroll Reception	63,030	16,034	46,996	74.56%
Payroll Pool Attendants	16,510	3,949	12,561	76.07%
Personal Training Commissions	15,000	3,403	11,597	77.31%
Group Fitness Commissions	24,300	12,223	12,077	49.69%
Massage Therapist Commissions	1,700	270	1,430	84.11%
Tennis Commissions	4,000	2,984	1,016	25.41%
Aquatics Commissions	6,001	1,163	4,838	80.62%
Facial Commissions	255	0	255	100.00%
Payroll Outfitters	8,500	2,382	6,118	71.97%
Payroll Cafe	93,136	25,447	67,689	72.67%
Payroll Activities & Programs	62,535	5,628	56,907	90.99%
Maintenance Payroll	51,500	10,291	41,209	80.01%
Payroll Taxes	41,286	8,397	32,889	79.66%
Payroll HR Admin Support	10,800	2,693	8,107	75.06%
Benefits	50,000	7,614	42,386	84.77%
Workers Compensation	9,750	2,424	7,326	75.14%

## Harbor Bay Community Development District

### Statement of Revenues and Expenditures

Mira Bay at Harbor Bay - 400

From 10/1/2015 Through 12/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Parks & Recreation				
Credit Card Processing Fees	18,000	4,570	13,430	74.61%
Cleaning Supplies	3,500	664	2,836	81.03%
Daily Operation Software	7,000	1,802	5,198	74.25%
General Liability Insurance	10,000	2,329	7,671	76.71%
Continuing Education	1,000	0	1,000	100.00%
Laundry, Towels, Linen	1,000	394	606	60.57%
Marketing & Promotions	1,325	150	1,175	88.67%
Postage & Shipping	500	0	500	100.00%
Printing Supplies	4,000	1,624	2,376	59.40%
Travel	500	0	500	100.00%
Uniforms	2,500	0	2,500	100.00%
Employee Recognition	500	532	(32)	(6.37)%
Salon Supplies	500	0	500	100.00%
Miscellaneous	3,500	68	3,432	98.04%
Computer Repairs & Maintenance	1,000	89	911	91.07%
Cellular Phones & Other Reimbursements	2,150	525	1,625	75.58%
Member & Guest Supplies	7,180	1,781	5,399	75.18%
Operating Supplies	23,050	6,646	16,404	71.16%
Amenities Office Expenses	2,000	313	1,687	84.35%
Taxes	275	0	275	100.00%
Program Supplies	55,725	15,141	40,584	72.82%
Furniture, Fixtures, & Equipment	1,500	171	1,329	88.60%
Equipment Maintenance/Repair	500	0	500	100.00%
Fitness Repairs & Maintenance	3,500	955	2,545	72.72%
Contingency				
Capital Projects	10,000	0	10,000	100.00%
<b>Total Expenditures</b>	<b>890,128</b>	<b>193,415</b>	<b>696,713</b>	<b>78.27%</b>
Excess of Revenue Over (Under) Expenditures	0	24,985	24,985	0.00%
Total Other Financing Sources (Uses)	0	0	0	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	24,985	24,985	0.00%
Fund Balance, End of Period	0	24,985	24,985	0.00%

**Harbor Bay CDD  
Investment Summary  
December 31, 2015**

<u>Account</u>	<u>Investment</u>	<u>Balance as of December 31, 2015</u>
State Board of Administration	Local Government Investment Pool	\$ 2
The Bank of Tampa	Money Market	248,317
The Bank of Tampa ICS Program:		
Avenue Bank	Money Market	24,360
BB&T	Money Market	245,041
Bank of China, New York, NY	Money Market	245,041
Bank of the Ozarks	Money Market	10
Bremer Bank, NA	Money Market	245,012
Capital Bank Corporation	Money Market	11
Eagle Bank	Money Market	13
Morton Community Bank	Money Market	245,012
Oritani Bank	Money Market	245,042
Pinnacle Bank	Money Market	12
Stonegate Bank	Money Market	38
United Bank	Money Market	220,305
Western Alliance Bank	Money Market	2
<b>Total General Fund Investments</b>		<b><u>\$ 1,718,218</u></b>
The Bank of Tampa ICS Program:		
Avenue Bank	Money Market	\$ 220,642
Bank of the Ozarks	Money Market	1
Bremer Bank, NA	Money Market	5
Capital Bank Corporation	Money Market	3
Five Star Bank	Money Market	245,042
Flushing Bank	Money Market	814
Iberia Bank	Money Market	245,011
Morton Community Bank	Money Market	4
Pinnacle Bank	Money Market	9
Sterling National Bank	Money Market	245,012
Stonegate Bank	Money Market	24,392
United Bank	Money Market	24,733
Western Alliance Bank	Money Market	4
<b>Total Reserve Fund Investments</b>		<b><u>\$ 1,005,672</u></b>
US Bank S2001A Reserve	First American Treasury Obligation Fund Class Z	\$ 311,651
US Bank S2001AB Revenue	First American Treasury Obligation Fund Class Z	518,253
US Bank S2002AB Revenue	First American Treasury Obligation Fund Class Z	763,053
US Bank S2002 Prepayment	First American Treasury Obligation Fund Class Z	43,500
US Bank S2002A Reserve	First American Treasury Obligation Fund Class Z	938,277
<b>Total Debt Service Fund Investments</b>		<b><u>\$ 2,574,734</u></b>
The Bank of Tampa ICS Program:		
Avenue Bank	Money Market	\$ 37
Boston Private Bank & Trust Company	Money Market	245,012
Bremer Bank, NA	Money Market	1
Capital Bank Corporation	Money Market	2
CoBiz Bank	Money Market	245,005
Customers Bank	Money Market	245,042
Eagle Bank	Money Market	15
First National Bank of Omaha	Money Market	245,042
Flushing Bank	Money Market	244,226
Great Western Bank	Money Market	245,042
Happy State Bank	Money Market	245,042
Iberia Bank	Money Market	31
Merchants Bank, NA	Money Market	245,031
Morton Community Bank	Money Market	26
Mutual of Omaha Bank	Money Market	245,042
Pinnacle Bank	Money Market	7
Pulaski Bank	Money Market	245,014
Sterling National Bank	Money Market	11
The Bridgehampton National Bank	Money Market	245,042
The First Bank and Trust Company	Money Market	245,041
The Park National Bank	Money Market	245,040
The Washington Trust Company of Westerly	Money Market	245,041
United Bank	Money Market	4
Western Alliance Bank	Money Market	4
Subtotal ICS Investments		<u>3,429,800</u>
US Bank S2002A Acquisition and Construction	First American Treasury Obligation Fund Class Z	1,499
US Bank S2002 Custody	First American Treasury Obligation Fund Class Z	938
<b>Total Capital Project Fund Investments</b>		<b><u>\$ 3,432,237</u></b>

**Harbor Bay Community Development District**

Summary A/R Ledger

001 - General Fund

From 12/1/2015 Through 12/31/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Hillsborough County Tax Collector	FY15-16	827,022.78
10/26/2015	Alidade Mirabay, LLC	815-16-02	41,490.66
10/26/2015	Alidade Mirabay, LLC	815-16-03	9,551.85
10/26/2015	Regions Bank	815-16-04	502.72
10/26/2015	Terrabrook Apollo Beach LP	815-16-01	305,264.25
11/30/2015	Terrabrook Apollo Beach LP	OMR1115-1	733.53
12/31/2015	Terrabrook Apollo Beach LP	OMR1215-1	679.53
		Total 001 - General Fund	1,185,245.32

**Harbor Bay Community Development District**

Summary A/R Ledger

200 - Debt Service Fund--Series 2001

From 12/1/2015 Through 12/31/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Hillsborough County Tax Collector	FY15-16	96,294.06
		Total 200 - Debt Service Fund--Series 2001	96,294.06



**Harbor Bay Community Development District**

Summary A/R Ledger

201 - Debt Service Fund--Series 2002

From 12/1/2015 Through 12/31/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Hillsborough County Tax Collector	FY15-16	194,033.81
10/26/2015	Alidade Mirabay, LLC	815-16-02	29,749.12
10/26/2015	Alidade Mirabay, LLC	815-16-03	60,573.09
10/26/2015	Regions Bank	815-16-04	3,188.06
10/26/2015	Terrabrook Apollo Beach LP	815-16-01	218,724.48
		Total 201 - Debt Service Fund--Series 2002	506,268.56
Report Balance			1,787,807.94

**Harbor Bay Community Development District**

Summary A/P Ledger

001 - General Fund

From 12/1/2015 Through 12/31/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
ASCAP	12/20/2015	01012016 ASCAP	Music License 01/01/2016-12/31/2016	1,052.00
Bright House Networks	12/28/2015	041500701122...	Boat Lift Service 01/16	58.61
Edward W. Carr	12/14/2015	NC121415	Board of Supervisors Meeting 12/14/15	200.00
Florida Dept of Business & Professional Regul	12/8/2015	2016 Cafe License	The Galley Cafe License #SEA3915688	273.00
Florida Handling Systems, Inc.	12/18/2015	SRVCE008416	Semi Annual Boat Lift Inspection	2,500.00
Hawkins Service Company, Inc.	12/28/2015	174378	Hook Up Water & Electric to Dock	475.00
Hopping Green & Sams	12/31/2015	85755	General Legal Services 11/15	8,109.67
Hopping Green & Sams	12/31/2015	85757	Records Requests 11/15	52.00
Joseph A. McNeil	12/14/2015	JM121415	Board of Supervisors Meeting 12/14/15	200.00
Kathryn Dukes	12/14/2015	KD121415	Board of Supervisors Meeting 12/14/15	200.00
Lee Te Kim Lawn Care, Inc.	12/29/2015	63532 DEC	Landscape Maintenance Summary Bill 12/15	37,486.65
Manson Bolves Donaldson, P.A.	12/15/2015	3877	Legal Services Re: Owner's Claims	1,000.00
Payne Air Conditioning & Heating, Inc.	12/16/2015	487621	Air Conditioning Services	778.00
Poseidon Pool Services, LLC	12/28/2015	4635	Pools Repairs	821.91
R & R Smith Enterprises, Inc.	12/28/2015	101	Replace Benches in Saunas - Deposit	1,500.00
Reyes Interlocking Pavers, Inc.	12/7/2015	1175	Fountain Paver Repairs	3,000.00
Robert A Collins	12/14/2015	BC121415	Board of Supervisors Meeting 12/14/15	200.00
Robert E. Cribbs	12/14/2015	BCR121415	Board of Supervisors Meeting 12/14/15	200.00
Tampa Electric Company	1/4/2016	2198 0067290 12/15	TECO Electric Summary Bill 12/15	22,581.83
TECO Peoples Gas	12/31/2015	12166138 12/15	Gas Street Lights 12/15	123.07
Terminix Processing Center	12/22/2015	351273556	Club House Pest Control 12/15	241.00
Terminix Processing Center	12/22/2015	351273557	Club House Pest Control 12/15	45.00
US Bank	12/24/2015	4171648	Trustee Fees S2002 12/01/15-11/30/16	4,040.63
Verizon Florida, LLC	12/21/2015	Summary 12/15B	Phone/Internet/Gate Summary 12/15	396.64
			Total 001 - General Fund	85,535.01

**Harbor Bay Community Development District**

Summary A/P Ledger

300 - Capital Projects Fund--Series 2001

From 12/1/2015 Through 12/31/2015

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Cardno, Inc.	12/22/2015	Supp 25 Cardno	Supp 25-29 Seawall Repair Project	183.25
Hecker Construction Co., Inc.	12/22/2015	Supp 27 Hecker	Supp 25-29 Seawall Repair Project	30,326.00
Hecker Construction Co., Inc.	1/8/2016	Supp 26 Hecker	Supp 25-29 Seawall Repair Project	147,148.00
Hopping Green & Sams	12/22/2015	Supp 28 Hopping	Supp 25-29 Seawall Repair Project	15,343.58
Langan	12/22/2015	Supp 29 Langan	Supp 25-29 Seawall Repair Project	65,018.87
			Total 300 - Capital Projects Fund--Series 2001	258,019.70

**Harbor Bay Community Development District**

Summary A/P Ledger

400 - Mira Bay at Harbor Bay

From 12/1/2015 Through 12/31/2015

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Park Produce	12/28/2015	MB85060	Produce for Harbor Bay	39.57
Park Produce	12/29/2015	MB85063	Produce for Harbor Bay	75.89
Pepin Distributing Company	12/31/2015	MB1948250	Beverage Purchases	98.00
Sandra Martinelli	12/28/2015	MBMIR011620...	Pirate Show and Entertainment	400.00
Sysco-West Coast Florida	12/31/2015	MB512311411	Food, Op, Member & Guest Supplies	1,467.69
			Total 400 - Mira Bay at Harbor Bay	2,081.15
Report Balance				345,635.86

**Harbor Bay Community Development District**  
**Notes to Unaudited Financial Statements**  
**December 31, 2015**

**Balance Sheet**

1. Trust statement activity has been recorded through 12/31/15.
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 FY15-16 in the amount of \$657,352.48 was received in January 2016.
6. General Fund – Payment for Invoice OMR1115-1 in the amount of \$733.53 was received in January 2016.
7. Debt Service Fund 200 – Payment for Invoice FY15-16 in the amount of \$76,538.57 was received in January 2016.
8. Debt Service Fund 201 – Payment for Invoice FY15-16 in the amount of \$154,226.22 was received in January 2016.