

Harbor Bay
Community Development District

Financial Statements
(Unaudited)

December 31, 2016

Prepared by
Rizzetta & Company, Inc.
District Manager

Harbor Bay Community Development District

Balance Sheet

As of 12/31/2016

(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	1,625,605	0	0	46,443	29,400	1,701,448	0	0
Investments	1,469,770	0	2,669,235	1,968,019	0	6,107,024	0	0
Investments--Reserves	0	1,261,085	0	0	0	1,261,085	0	0
Accounts Receivable	1,080,316	0	566,006	0	0	1,646,322	0	0
Accounts Receivable-Other	0	0	0	0	0	0	0	0
Prepaid Expenses	673	0	0	0	0	673	0	0
Inventory	0	0	0	0	4,236	4,236	0	0
Deposits	54,632	0	0	0	1,000	55,632	0	0
Due From Other Funds	408,397	0	0	8,905	3,599	420,901	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	3,152,890
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	9,412,110
Fixed Assets	0	0	0	0	0	0	53,559,167	0
Total Assets	4,639,393	1,261,085	3,235,241	2,023,367	38,235	11,197,321	53,559,167	12,565,000
Liabilities								
Accounts Payable	304,821	0	0	6,137	7,025	317,983	0	0
Retainage Payable	0	0	0	1,000	0	1,000	0	0
Accrued Expenses Payable	36,048	0	0	69,368	0	105,416	0	0
Other Current Liabilities	9,097	0	0	0	2,597	11,694	0	0
Deposits Held	1,875	0	0	0	0	1,875	0	0
Due To Other Funds	12,504	37,981	82,351	265,760	22,305	420,901	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	0	0	12,565,000
Total Liabilities	364,345	37,981	82,351	342,265	31,927	858,869	0	12,565,000
Fund Equity & Other Credits								
Beginning Fund Balance	2,229,442	942,585	2,318,290	1,980,366	0	7,470,683	53,559,167	0
Net Change in Fund Balance	2,045,804	280,519	834,600	(299,264)	6,308	2,867,967	0	0
Total Fund Equity & Other Credits	4,275,246	1,223,104	3,152,890	1,681,102	6,308	10,338,650	53,559,167	0
Total Liabilities & Fund Equity	4,639,591	1,261,085	3,235,241	2,023,367	38,235	11,197,519	53,559,167	12,565,000

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 12/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	789	789	0.00%
Special Assessments					
Tax Roll	2,258,986	2,258,986	2,278,991	20,005	(0.88)%
Street Light Assessment	154,738	154,738	154,742	4	0.00%
Off Roll	675,603	675,603	678,284	2,681	(0.39)%
Total Revenues	3,089,327	3,089,327	3,112,805	23,478	(0.76)%
Expenditures					
Legislative					
Supervisor Fees	16,000	4,000	3,600	400	77.50%
Financial & Administrative					
Administrative Services	9,700	2,425	2,425	0	75.00%
District Management	36,050	9,013	10,610	(1,598)	70.56%
District Engineer	37,500	9,375	8,444	931	77.48%
Disclosure Report	6,000	1,500	0	1,500	100.00%
Trustees Fees	7,812	4,312	4,041	271	48.27%
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	4,891	4,891	4,969	(78)	(1.59)%
Legal Advertising	5,000	1,250	2,403	(1,152)	51.95%
Dues, Licenses & Fees	4,000	4,000	3,055	945	23.62%
Property Taxes	3,615	3,615	3,353	262	7.26%
Website Hosting, Maintenance, Backup (and Ema	3,600	900	260	640	92.77%
Legal Counsel					
District Counsel	120,000	30,000	55,410	(25,410)	53.82%
Special Legal Services					
Special Legal Services	25,000	6,250	69,954	(63,704)	(179.81)%
Law Enforcement					
Florida Highway Patrol	75,000	18,750	17,200	1,550	77.06%
Security Operations (Leased System)	145,000	36,250	49,049	(12,799)	66.17%
Electric Utility Services					
Street Lights	154,740	38,685	34,441	4,244	77.74%
Utility - Irrigation	23,000	5,750	4,439	1,311	80.70%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 12/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Utility - Guardhouse & Gate Electric	5,700	1,425	1,257	168	77.94%
Utility - Recreation Facilities	91,000	22,750	24,123	(1,373)	73.49%
Gas Utility Services					
Utility Services	5,700	1,425	962	463	83.12%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	2,000	500	496	4	75.18%
Water-Sewer Combination Services					
Utility - Irrigation	9,200	2,300	2,864	(564)	68.87%
Utility Services - Amenities	23,000	5,750	7,379	(1,629)	67.91%
Stormwater Control					
Aquatic Maintenance	33,600	8,400	8,898	(498)	73.51%
Mitigation Area Monitoring & Maintenance	3,000	750	0	750	100.00%
Fountain Service Repairs	550	137	0	137	100.00%
Fountain Maintenance	3,900	975	800	175	79.48%
Other Physical Environment					
General Liability & Property Insurance	95,306	95,306	89,432	5,874	6.16%
Insurance - Flood	14,913	14,913	13,704	1,209	8.10%
Entry & Walls Maintenance	5,000	1,250	0	1,250	100.00%
Landscape Maintenance - General	294,000	73,500	82,165	(8,665)	72.05%
Irrigation Repairs and Maintenance	32,550	8,138	9,803	(1,665)	69.88%
Lighting Maintenance & Repair	26,000	6,500	27,223	(20,723)	(4.70)%
Landscape Maintenance - Sea Crest	28,687	7,172	7,616	(444)	73.45%
Landscape Maintenance - Optional Areas	19,950	4,988	5,540	(553)	72.23%
Landscape - Fertilization	90,038	22,510	20,000	2,510	77.78%
Landscape - Pest Control	28,875	7,219	7,567	(348)	73.79%
Landscape - Mulch	44,694	11,174	5,040	6,134	88.72%
Landscape - Annuals	14,112	3,528	0	3,528	100.00%
Landscape Replacement Plants, Shrubs, Trees	25,000	6,250	20,200	(13,950)	19.20%
Hand Watering	2,100	525	160	365	92.38%
Minor Void Repairs	25,000	6,250	4,960	1,290	80.16%
Freeze Protection	6,300	1,575	0	1,575	100.00%
Road & Street Facilities					

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 12/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
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	20,000	5,000	13,790	(8,790)	31.05%
Gate Facility Maintenance	15,000	3,750	4,765	(1,015)	68.23%
Parks & Recreation					
Onsite Staffing/Employment	235,595	58,899	33,966	24,932	85.58%
WTS Management Fee	36,000	9,000	15,000	(6,000)	58.33%
Facility Contribution - MiraBay Club	607,648	151,912	155,089	(3,177)	74.47%
Boat Lift Sling Repairs & Maintenance	18,000	4,500	6,203	(1,703)	65.53%
Office Supplies	2,500	625	292	333	88.33%
Cleaning Supplies	500	125	0	125	100.00%
Printing Supplies	500	125	0	125	100.00%
Computer Support, Maintenance & Repair	5,000	1,250	790	460	84.19%
Pool Operation & Maintenance	43,800	10,950	12,885	(1,935)	70.58%
Pool Heater Maintenance	3,200	800	0	800	100.00%
Clubhouse Audio Equipment	2,500	625	0	625	100.00%
GEM Car Repairs & Maintenance	2,500	625	671	(46)	73.17%
Building Repairs & Maintenance	35,000	8,750	4,667	4,083	86.66%
Facility A/C & Heating Maintenance & Repair	5,000	1,250	524	726	89.52%
Tennis Court Maintenance & Supplies	15,000	3,750	504	3,246	96.63%
Maintenance Supplies	7,500	1,875	2,213	(338)	70.49%
Basketball Court Maintenance & Supplies	1,500	375	0	375	100.00%
Pest Control	4,000	1,000	892	108	77.70%
Playground Repairs	2,500	625	0	625	100.00%
Elevator Maintenance	11,000	2,750	0	2,750	100.00%
Dog Waste Station Supplies	5,000	1,250	1,728	(478)	65.44%
Sign Maintenance & Repairs	5,000	1,250	0	1,250	100.00%
Cell Phone - Maintenance Staff	775	194	160	34	79.38%
Telephone/Internet-Gate, Boat Lift & Club	25,000	6,250	5,444	806	78.22%
Holiday Decorations	12,000	12,000	11,250	750	6.25%
Admiral Pointe Operations					
WTS Management Fee	11,250	2,813	0	2,813	100.00%
Pool Operation & Maintenance	5,000	1,250	3,835	(2,585)	23.30%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 12/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Electric Utility - Amenity Facilities	8,000	2,000	5,623	(3,623)	29.70%
Water Utility - Amenity Facilities	1,020	255	219	36	78.49%
Supplies	1,500	375	284	91	81.06%
Landscape Maintenance	10,000	2,500	6,265	(3,765)	37.35%
Clubhouse Pest Control	300	75	75	0	75.00%
Building Repairs & Maintenance	10,000	2,500	0	2,500	100.00%
Security Monitoring	0	0	4,252	(4,252)	0.00%
Telephone/Internet	8,600	2,150	2,729	(579)	68.26%
Street Tree Pruning	20,000	5,000	0	5,000	100.00%
Contingency					
Miscellaneous Contingency	15,001	3,750	86,734	(82,983)	(478.18)%
Bay Breeze	0	0	11,083	(11,083)	0.00%
Capital Outlay	229,663	57,416	49,072	8,344	78.63%
Total Expenditures	<u>3,089,327</u>	<u>878,322</u>	<u>1,067,001</u>	<u>(188,679)</u>	<u>65.46%</u>
Excess of Revenue Over (Under) Expenditures	0	2,211,005	2,045,804	(165,201)	0.00%
Total Other Financing Sources (Uses)	0	0	0	0	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	2,211,005	2,045,804	(165,201)	0.00%
Fund Balance, Beginning of Period	0	0	2,229,442	2,229,442	0.00%
Fund Balance, End of Period	<u>0</u>	<u>2,211,005</u>	<u>4,275,246</u>	<u>2,064,241</u>	<u>0.00%</u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2016 Through 12/31/2016

(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	522	522	0.00%
Special Assessments				
Tax Roll	300,000	300,000	0	0.00%
Total Revenues	<u>300,000</u>	<u>300,522</u>	<u>522</u>	<u>0.17%</u>
Expenditures				
Contingency				
Capital Reserves	300,000	20,003	279,997	93.33%
Total Expenditures	<u>300,000</u>	<u>20,003</u>	<u>279,997</u>	<u>93.33%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>280,519</u>	<u>280,519</u>	<u>0.00%</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>280,519</u>	<u>280,519</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	942,585	942,585	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,223,104</u></u>	<u><u>1,223,104</u></u>	<u><u>0.00%</u></u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Debt Service Fund--Series 2001 - 200

From 10/1/2016 Through 12/31/2016

(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	391	391	0.00%
Special Assessments				
Tax Roll	311,545	311,545	0	0.00%
Total Revenues	<u>311,545</u>	<u>311,936</u>	<u>391</u>	<u>0.13%</u>
Expenditures				
Debt Service Payments				
Interest	216,545	105,875	110,670	51.10%
Principal	95,000	0	95,000	100.00%
Total Expenditures	<u>311,545</u>	<u>105,875</u>	<u>205,670</u>	<u>66.02%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>206,061</u>	<u>206,061</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>206,061</u>	<u>206,061</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	728,179	728,179	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>934,240</u></u>	<u><u>934,240</u></u>	<u><u>0.00%</u></u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Debt Service Fund--Series 2002 - 201

From 10/1/2016 Through 12/31/2016

(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	829	829	0.00%
Special Assessments				
Tax Roll	627,768	627,767	(1)	0.00%
Prepayments	0	9,683	9,683	0.00%
Off Roll	312,235	312,235	0	0.00%
Total Revenues	<u>940,003</u>	<u>950,514</u>	<u>10,512</u>	<u>1.12%</u>
Expenditures				
Debt Service Payments				
Interest	650,003	321,975	328,028	50.46%
Principal	290,000	0	290,000	100.00%
Total Expenditures	<u>940,003</u>	<u>321,975</u>	<u>618,028</u>	<u>65.75%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>628,539</u>	<u>628,539</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>628,539</u>	<u>628,539</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,590,111	1,590,111	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>2,218,650</u></u>	<u><u>2,218,650</u></u>	<u><u>0.00%</u></u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Capital Projects Fund--Series 2001 - 300

From 10/1/2016 Through 12/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1,015	1,015	0.00%
Total Revenues	0	1,015	1,015	0.00%
Expenditures				
Other Physical Environment				
Emergency Seawall Repairs	0	56,246	(56,246)	0.00%
Master Project	0	244,034	(244,034)	0.00%
Total Expenditures	0	300,280	(300,280)	0.00%
Excess of Revenue Over (Under) Expenditures	0	(299,266)	(299,266)	0.00%
Total Other Financing Sources (Uses)	0	0	0	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	(299,266)	(299,266)	0.00%
Fund Balance, Beginning of Period	0	1,977,926	1,977,926	0.00%
Fund Balance, End of Period	0	1,678,661	1,678,661	0.00%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Capital Projects Fund--Series 2002 - 301

From 10/1/2016 Through 12/31/2016

(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	0	1	1	0.00%
Excess of Revenue Over (Under) Expenditures	0	1	1	0.00%
Total Other Financing Sources (Uses)	0	0	0	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	1	1	0.00%
Fund Balance, Beginning of Period	0	2,440	2,440	0.00%
Fund Balance, End of Period	0	2,441	2,441	0.00%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 10/1/2016 Through 12/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Amenity Center Revenue					
Personal Training	20,500	4,400	6,685	2,285	67.39%
Group Exercise	15,750	4,701	4,712	11	70.08%
Massage	750	200	2,250	2,050	(200.00)%
Tennis Lessons	20,000	4,000	5,072	1,072	74.64%
Swim Lessons	3,000	0	180	180	94.00%
Facials	500	215	0	(215)	100.00%
Facility Rental	13,000	4,000	3,030	(970)	76.69%
Merchandise Sales	500	125	180	55	64.00%
Food Sales	80,500	17,117	16,211	(906)	79.86%
Beverage Sales (Alcohol)	68,000	13,136	11,726	(1,411)	82.75%
Programs	132,000	33,000	37,696	4,696	71.44%
Beverage Sales (Non-Alcoholic)	7,500	1,875	2,035	160	72.86%
Other Miscellaneous Revenues					
General Fund Facility Contribution	607,648	151,912	155,089	3,177	74.47%
Total Revenues	969,648	234,681	244,864	10,183	74.75%
Expenditures					
Cost of Goods					
Merchandise Retail	675	0	607	(607)	10.08%
Food	80,000	17,100	16,760	340	79.05%
Beverage (Alcohol)	46,000	9,000	7,024	1,976	84.73%
Beverage (Non-Alcoholic)	7,000	2,100	1,960	140	71.99%
Payroll & Related Expenses					
Payroll Management	116,905	29,100	33,036	(3,936)	71.74%
Payroll Administrative	26,952	6,738	0	6,738	100.00%
Payroll Reception	66,000	16,500	21,508	(5,008)	67.41%
Payroll Pool Attendants	26,000	6,450	11,547	(5,097)	55.58%
Personal Training Commissions	15,000	3,750	5,079	(1,329)	66.14%
Aerobics Commissions	11,700	2,925	7,157	(4,232)	38.83%
Group Fitness Commissions	12,100	3,000	10,904	(7,904)	9.88%
Yoga Commissions	500	120	0	120	100.00%
Massage Therapist Commissions	1,000	240	936	(696)	6.40%
Tennis Commissions	10,000	2,400	6,324	(3,924)	36.76%
Aquatics Commissions	3,000	750	344	406	88.53%
Nail Commissions	0	0	3,893	(3,893)	0.00%
Facial Commissions	250	60	0	60	100.00%
Payroll Outfitters	5,000	1,230	0	1,230	100.00%
Payroll Cafe	93,136	23,280	23,732	(452)	74.51%
Payroll Activities & Programs	60,000	15,000	76	14,924	99.87%
Maintenance Payroll	91,500	22,875	18,487	4,388	79.79%

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 10/1/2016 Through 12/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Payroll Taxes	49,000	12,240	11,765	475	75.98%
Payroll HR Admin Support	13,500	3,375	3,641	(266)	73.02%
Benefits	52,700	13,170	6,084	7,086	88.45%
Workers Compensation	12,100	3,000	3,547	(547)	70.68%
Parks & Recreation					
Credit Card Processing Fees	20,000	4,980	4,943	37	75.28%
Cleaning Supplies	3,000	750	299	451	90.04%
Daily Operation Software	7,500	1,875	2,084	(209)	72.21%
General Liability Insurance	13,000	3,300	3,816	(516)	70.64%
Continuing Education	500	200	0	200	100.00%
Laundry, Towels, Linen	1,500	375	124	251	91.73%
Marketing & Promotions	1,000	225	402	(177)	59.80%
Postage & Shipping	500	120	0	120	100.00%
Printing Supplies	4,500	1,125	431	694	90.42%
Travel	500	0	0	0	100.00%
Uniforms	2,000	480	0	480	100.00%
Employee Recognition	500	150	154	(4)	69.11%
Salon Supplies	500	120	0	120	100.00%
Miscellaneous	2,000	480	226	254	88.69%
Computer Repairs & Maintenance	1,000	240	63	178	93.75%
Cellular Phones & Other Reimbursements	2,150	540	512	28	76.20%
Member & Guest Supplies	7,180	1,800	1,585	215	77.91%
Operating Supplies	35,000	8,730	7,038	1,692	79.89%
Amenities Office Expenses	1,800	450	216	234	87.97%
Taxes	275	66	0	66	100.00%
Program Supplies	55,725	19,625	21,549	(1,924)	61.32%
Furniture, Fixtures, & Equipment	1,000	240	0	240	100.00%
Equipment Maintenance/Repair	500	120	0	120	100.00%
Fitness Repairs & Maintenance	3,000	750	705	45	76.50%
Contingency					
Capital Projects	5,000	1,245	0	1,245	100.00%
Total Expenditures	<u>969,648</u>	<u>242,389</u>	<u>238,556</u>	<u>3,833</u>	<u>75.40%</u>
Excess of Revenue Over (Under) Expenditures	0	(7,708)	6,308	14,016	0.00%
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	(7,708)	6,308	14,016	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(7,708)</u></u>	<u><u>6,308</u></u>	<u><u>14,016</u></u>	<u><u>0.00%</u></u>

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 10/1/2016 Through 12/31/2016

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Revenues							
Amenity Center Revenue							
Personal Training	6,685	4,400	2,285	6,685	4,400	2,285	20,500
Group Exercise	4,712	4,701	11	4,712	4,701	11	15,750
Massage	2,250	200	2,050	2,250	200	2,050	750
Tennis Lessons	5,072	4,000	1,072	5,072	4,000	1,072	20,000
Swim Lessons	180	0	180	180	0	180	3,000
Facials	0	215	(215)	0	215	(215)	500
Facility Rental	3,030	4,000	(970)	3,030	4,000	(970)	13,000
Merchandise Sales	180	125	55	180	125	55	500
Food Sales	16,211	17,117	(906)	16,211	17,117	(906)	80,500
Beverage Sales (Alcohol)	11,726	13,136	(1,411)	11,726	13,136	(1,411)	68,000
Programs	37,696	33,000	4,696	37,696	33,000	4,696	132,000
Beverage Sales (Non-Alcoholic)	2,035	1,875	160	2,035	1,875	160	7,500
Other Miscellaneous Revenues							
General Fund Facility Contribution	155,089	151,912	3,177	155,089	151,912	3,177	607,648
Total Revenues	244,864	234,681	10,183	244,864	234,681	10,183	969,648
Expenditures							
Cost of Goods							
Merchandise Retail	607	0	(607)	607	0	(607)	675
Food	16,760	17,100	340	16,760	17,100	340	80,000
Beverage (Alcohol)	7,024	9,000	1,976	7,024	9,000	1,976	46,000
Beverage (Non-Alcoholic)	1,960	2,100	140	1,960	2,100	140	7,000
Payroll & Related Expenses							
Payroll Management	33,036	29,100	(3,936)	33,036	29,100	(3,936)	116,905
Payroll Administrative	0	6,738	6,738	0	6,738	6,738	26,952
Payroll Reception	21,508	16,500	(5,008)	21,508	16,500	(5,008)	66,000
Payroll Pool Attendants	11,547	6,450	(5,097)	11,547	6,450	(5,097)	26,000
Personal Training Commissions	5,079	3,750	(1,329)	5,079	3,750	(1,329)	15,000
Aerobics Commissions	7,157	2,925	(4,232)	7,157	2,925	(4,232)	11,700
Group Fitness Commissions	10,904	3,000	(7,904)	10,904	3,000	(7,904)	12,100
Yoga Commissions	0	120	120	0	120	120	500
Massage Therapist Commissions	936	240	(696)	936	240	(696)	1,000
Tennis Commissions	6,324	2,400	(3,924)	6,324	2,400	(3,924)	10,000
Aquatics Commissions	344	750	406	344	750	406	3,000
Nail Commissions	3,893	0	(3,893)	3,893	0	(3,893)	0
Facial Commissions	0	60	60	0	60	60	250
Payroll Outfitters	0	1,230	1,230	0	1,230	1,230	5,000
Payroll Cafe	23,732	23,280	(452)	23,732	23,280	(452)	93,136
Payroll Activities & Programs	76	15,000	14,924	76	15,000	14,924	60,000
Maintenance Payroll	18,487	22,875	4,388	18,487	22,875	4,388	91,500
Payroll Taxes	11,765	12,240	475	11,765	12,240	475	49,000

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 10/1/2016 Through 12/31/2016

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Payroll HR Admin Support	3,641	3,375	(266)	3,641	3,375	(266)	13,500
Benefits	6,084	13,170	7,086	6,084	13,170	7,086	52,700
Workers Compensation	3,547	3,000	(547)	3,547	3,000	(547)	12,100
Parks & Recreation							
Credit Card Processing Fees	4,943	4,980	37	4,943	4,980	37	20,000
Cleaning Supplies	299	750	451	299	750	451	3,000
Daily Operation Software	2,084	1,875	(209)	2,084	1,875	(209)	7,500
General Liability Insurance	3,816	3,300	(516)	3,816	3,300	(516)	13,000
Continuing Education	0	200	200	0	200	200	500
Laundry, Towels, Linen	124	375	251	124	375	251	1,500
Marketing & Promotions	402	225	(177)	402	225	(177)	1,000
Postage & Shipping	0	120	120	0	120	120	500
Printing Supplies	431	1,125	694	431	1,125	694	4,500
Travel	0	0	0	0	0	0	500
Uniforms	0	480	480	0	480	480	2,000
Employee Recognition	154	150	(4)	154	150	(4)	500
Salon Supplies	0	120	120	0	120	120	500
Miscellaneous	226	480	254	226	480	254	2,000
Computer Repairs & Maintenance	63	240	178	63	240	178	1,000
Cellular Phones & Other Reimbursements	512	540	28	512	540	28	2,150
Member & Guest Supplies	1,585	1,800	215	1,585	1,800	215	7,180
Operating Supplies	7,038	8,730	1,692	7,038	8,730	1,692	35,000
Amenities Office Expenses	216	450	234	216	450	234	1,800
Taxes	0	66	66	0	66	66	275
Program Supplies	21,549	19,625	(1,924)	21,549	19,625	(1,924)	55,725
Furniture, Fixtures, & Equipment	0	240	240	0	240	240	1,000
Equipment Maintenance/Repair	0	120	120	0	120	120	500
Fitness Repairs & Maintenance	705	750	45	705	750	45	3,000
Contingency							
Capital Projects	0	1,245	1,245	0	1,245	1,245	5,000
Total Expenditures	<u>238,556</u>	<u>242,389</u>	<u>3,833</u>	<u>238,556</u>	<u>242,389</u>	<u>3,833</u>	<u>969,648</u>
Excess of Revenues Over (Under) Expenditures	<u>6,308</u>	<u>(7,708)</u>	<u>14,016</u>	<u>6,308</u>	<u>(7,708)</u>	<u>14,016</u>	<u>0</u>

Harbor Bay CDD
Investment Summary
December 31, 2016

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>December 31, 2016</u>
The Bank of Tampa	Money Market	\$ 248,667
The Bank of Tampa ICS Program:		
Bank of China, New York, NY	Money Market	245,041
Bank of North Carolina	Money Market	203,885
Bremer Bank, National Association	Money Market	1
Eagle Bank	Money Market	17
Flushing Bank	Money Market	245,042
Morton Community Bank	Money Market	245,024
Pinnacle Bank	Money Market	37,050
Republic Bank & Trust Company	Money Market	245,042
Western Alliance Bank	Money Market	1
	Total General Fund Investments	\$ 1,469,770
The Bank of Tampa ICS Program:		
Bank of North Carolina	Money Market	\$ 41,155
Bofi Federal Bank	Money Market	245,021
Bremer Bank, National Association	Money Market	15
Eagle Bank	Money Market	2
First Tennessee Bank, NA	Money Market	2
Merchants Bank of Indiana	Money Market	245,016
Morton Community Bank	Money Market	8
Pinnacle Bank	Money Market	207,960
Stonegate Bank	Money Market	31,823
The Park National Bank	Money Market	245,042
United Bank	Money Market	245,031
Western Alliance Bank	Money Market	10
	Total Reserve Fund Investments	\$ 1,261,085
US Bank S2001A Reserve	First American Treasury Obligation Fund Class Z	\$ 311,652
US Bank S2001AB Revenue	First American Treasury Obligation Fund Class Z	565,732
US Bank S2002AB Revenue	First American Treasury Obligation Fund Class Z	843,871
US Bank S2002 Prepayment	First American Treasury Obligation Fund Class Z	14,024
US Bank S2002A Reserve	First American Treasury Obligation Fund Class Z	933,956
	Total Debt Service Fund Investments	\$ 2,669,235
The Bank of Tampa ICS Program:		
BB&T	Money Market	\$ 245,024
BOKF, National Association	Money Market	245,003
Chemung Canal Trust Company	Money Market	245,041
Customers Bank	Money Market	245,041
First National Bank of Omaha	Money Market	245,037
First Tennessee Bank, NA	Money Market	5
Five Star Bank	Money Market	12
Iberiabank	Money Market	245,041
Morton Community Bank	Money Market	10
Mutual of Omaha Bank	Money Market	245,042
Pinnacle Bank	Money Market	6
Southwest Bank	Money Market	245,042
Stonegate Bank	Money Market	5,262
United Bank	Money Market	11
	Subtotal ICS Investments	1,965,577
US Bank S2002A Acquisition and Construction	First American Treasury Obligation Fund Class Z	1,502
US Bank S2002 Custody	First American Treasury Obligation Fund Class Z	940
	Total Capital Project Fund Investments	\$ 1,968,019

Harbor Bay Community Development District

Summary A/R Ledger

001 - General Fund

From 12/1/2016 Through 12/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Hillsborough County Tax Collector	FY16-17	722,165.08
10/18/2016	Alidade Mirabay, LLC	815-17-02	41,449.30
10/18/2016	Alidade Mirabay, LLC	815-17-03	11,154.45
10/18/2016	Regions Bank	815-17-04	587.07
10/18/2016	Terrabrook Apollo Beach LP	815-17-01	304,959.84
		Total 001 - General Fund	1,080,315.74

Harbor Bay Community Development District

Summary A/R Ledger

200 - Debt Service Fund--Series 2001

From 12/1/2016 Through 12/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Hillsborough County Tax Collector	FY16-17	84,169.20
		Total 200 - Debt Service Fund--Series 2001	84,169.20

Harbor Bay Community Development District

Summary A/R Ledger

201 - Debt Service Fund--Series 2002

From 12/1/2016 Through 12/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Hillsborough County Tax Collector	FY16-17	169,602.27
10/18/2016	Alidade Mirabay, LLC	815-17-02	29,749.12
10/18/2016	Alidade Mirabay, LLC	815-17-03	60,573.09
10/18/2016	Regions Bank	815-17-04	3,188.06
10/18/2016	Terrabrook Apollo Beach LP	815-17-01	218,724.48
		Total 201 - Debt Service Fund--Series 2002	481,837.02
Report Balance			1,646,321.96

Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 12/1/2016 Through 12/31/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Anthem Reporting	12/20/2016	25486	Meeting Appearance Fee	573.75
Architectural Fountains, Inc.	12/14/2016	11011604Q	Quarterly Fountain Services 10/16-12/16	800.00
Architectural Fountains, Inc.	12/17/2016	121716-04	Replaced Motor on N. Fountain-Warranty	685.00
Architectural Fountains, Inc.	12/19/2016	121916-10	Replaced Bulbs & Sockets on S. Fountain	200.00
Ballenger & Company, Inc.	12/23/2016	16698	WUP - Monthly Permit Reporting 12/16	490.00
Ballenger & Company, Inc.	12/23/2016	16699	Irrigation Control Monitor 12/16	435.00
Ballenger & Company, Inc.	12/30/2016	16718	Service Call	935.00
BOCC	12/16/2016	Water Summary 12/16	Hills. County Water Summary 12/16	3,497.33
Bright House Networks	12/21/2016	058904501122...	107 Manns Harbor Dr 12/16	76.58
Bright House Networks	12/28/2016	041500701122...	Boat Lift Service 01/17	104.00
Cardno, Inc.	12/6/2016	214316	Lake Management Services 11/16	2,800.00
Cardno, Inc.	12/6/2016	214317	Lake Management-Fish Kill 11/16	397.99
Cardno, Inc.	12/6/2016	214371	Lake Management Srv-Admiral Pointe 11/16	360.00
Cardno, Inc.	12/6/2016	214378	Qtrly Vegetation Treatment 11/16	100.00
Commercial Fire & Communications, Inc	11/1/2016	185202	Annual Clubhouse Fire Alarm Monitoring	365.00
Commercial Fire & Communications, Inc	12/13/2016	186501	Service	405.50
Commercial Fire & Communications, Inc	12/13/2016	CM111639	Service - Credit	(325.00)
Commercial Fire & Communications, Inc	12/28/2016	186740	Annual Clubhouse Fire Alarm Monitoring	450.00
CRT Services Inc.	12/13/2016	131828	Computer Services	190.00
Edward W. Carr	12/15/2016	NC121516	Board of Supervisors Meeting 12/15/16	200.00
Florida Dept of Business & Professional Regul	12/19/2016	2017 Cafe License	The Galley Cafe License #SEA3915688	273.00
Frontier Communications of Florida	12/22/2016	Summary 12/16 B	Phone/Internet/Gate Summary 12/16 B	698.62
Frontier Communications of Florida	12/25/2016	072716-5 12/16	Internet/Gate - Bay Breeze 12/16	84.99
Frontier Communications of Florida	12/28/2016	092203-5 01/17	Clubhouse Telephone 01/17	267.01
Gate Pros, Inc.	11/1/2016	914	Annual Preventative Maintenance	500.00
Gate Pros, Inc.	12/2/2016	912	Small Barrier Arm	350.00
Gate Pros, Inc.	12/14/2016	924	Service Call - Barrier Arm	300.00
Gear Shop LLC	12/16/2016	2944	GEM Car Repairs	460.84
Gear Shop LLC	12/30/2016	2958	GEM Car Repairs	209.85
Greenworks Inc.	12/20/2016	3192	Palm Injection	7,506.00

Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 12/1/2016 Through 12/31/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Hawkins Service Company, Inc.	12/20/2016	180123	Furnish & Install Basketball Lighting	400.00
Hawkins Service Company, Inc.	12/23/2016	180212	Replaced 3 Lamps & Ballasts	1,100.00
Hidden Eyes LLC dba Envera Systems	12/15/2016	657497	Basketball/Tennis Court Monit Adtl 12/16	56.67
Hopping Green & Sams	12/5/2016	91194	Seawall Financing 11/16	27,990.04
Hopping Green & Sams	12/7/2016	91191	General Legal Services 11/16	17,832.90
Hopping Green & Sams	12/7/2016	91193	Records Requests 11/16	1,416.00
Joseph A. McNeil	12/15/2016	JM121516	Board of Supervisors Meeting 12/15/16	200.00
Lee Te Kim Lawn Care, Inc.	12/15/2016	Dec 1200155	Landscape Maintenance Summary Bill 12/16	55,098.64
Manson Bolves Donaldson Varn, P.A.	12/13/2016	4757	Legal Svcs Re: Owner's Claims 10/16	3,555.36
Netix Solutions, LLC	12/6/2016	NS-1232	Website Service Fee 12/16	260.00
Paul Curley	12/15/2016	PC121516	Board of Supervisors Meeting 12/15/16	200.00
Payne Air Conditioning & Heating, Inc.	12/22/2016	580396	Building Controls Network	39,400.00
Payne Air Conditioning & Heating, Inc.	12/28/2016	504343	A/C Repair	224.00
Poseidon Pool Services, LLC	12/28/2016	7497	Monthly Pool/Spa Services 12/16	2,850.00
R & R Smith Enterprises, Inc.	12/5/2016	160072 Balance	Stree Light Work	12,302.00
R & R Smith Enterprises, Inc.	12/5/2016	160153	Repairs to Walking Bridge	4,590.00
R & R Smith Enterprises, Inc.	12/7/2016	160064	Bay Estates Entry Gates & Signs	3,655.00
Republic Services #696	12/17/2016	0696-000628392	Waste Services 01/17	165.43
Rizzetta & Company, Inc.	12/19/2016	4027	Professional Fees 12/16	472.64
Scarola Associates	12/12/2016	80711	General Engineering Sv 10/04/16-12/12/16	6,198.84
Steven Lockom	12/15/2016	SL121516	Board of Supervisors Meeting 12/15/16	200.00
Sunrise Landcare, Inc.	12/27/2016	99719	Landscape Inspection and Report	150.00
Tampa Electric Company	12/28/2016	Admiral Summary 12/16	TECO Electric Summary Bill 12/16	1,917.08
Tampa Electric Company	12/30/2016	2198 0067290 12/16	TECO Electric Summary Bill 12/16	21,870.82
TECO Peoples Gas	12/28/2016	12166138 12/16	Gas Street Lights 12/16	167.74
Terminix Processing Center	12/13/2016	361233640	Club House Pest Control 12/16	251.00
Terminix Processing Center	12/28/2016	361148899	Admiral Pointe 12/16	25.00
Terminix Processing Center	12/28/2016	361233641	Club House Pest Control 12/16	47.00
Times Publishing Company	12/7/2016	393368 12/07/16	Legal Advertising 12/16	537.50
Timothy Nargi	12/15/2016	TN121516	Board of Supervisors Meeting 12/15/16	200.00
US Bank	12/23/2016	4504261	Trustee Fees S2002 12/01/16-11/30/17	4,040.63

Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 12/1/2016 Through 12/31/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
USA Services of Florida, Inc.	11/29/2016	360822	Street Sweeping 11/25/16	345.00
Welch Tennis Courts, Inc.	12/14/2016	40108	ServAce Alloy	16,950.00
Welch Tennis Courts, Inc.	12/30/2016	PA-1	Basketball Courts	51,950.00
WTS International, Inc.	12/1/2016	RC000041505	Management Fees 1/17	3,750.00
Zero Waste USA	12/1/2016	129562	Dog Waste Bags	334.93
Zero Waste USA	12/7/2016	130281	Dog Waste Bags	725.90
			Total 001 - General Fund	304,820.58

Harbor Bay Community Development District

Summary A/P Ledger

300 - Capital Projects Fund--Series 2001

From 12/1/2016 Through 12/31/2016

<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
Hopping Green & Sams	12/9/2016	MP23 Hopping	MP23 Master Project Interim Repairs	3,999.11
			Total 300 - Capital Projects Fund--Series 2001	6,137.06

Harbor Bay Community Development District

Summary A/P Ledger

400 - Mira Bay at Harbor Bay

From 12/1/2016 Through 12/31/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Atlas Professional Services, Inc.	12/27/2016	MB48040	IT Services	62.50
Coca Cola Beverages Florida LLC	12/22/2016	MB484205592	Beverage Purchases	150.48
DeConna Ice Cream Company, Inc	12/27/2016	MBINV936181	Ice Cream Purchases	224.80
HLC Holding LLC	12/5/2016	MB174538823	Food	567.23
Houston Management Systems Inc	12/29/2016	MB1702	Tennis Court Reservation Sys 01/17-03/17	135.00
Jeffery E Dean	12/23/2016	MBMIR011416	Live Music 01/14/17	400.00
JJ Taylor Distributing Florida, Inc.	12/22/2016	MB12321470	Beverages	165.55
Manuel Laina	12/23/2016	MBMIR012016	DJ Services 01/20/17	150.00
Park Produce	12/17/2016	MB06806	Produce for Harbor Bay	15.34
Park Produce	12/22/2016	MB06813	Produce for Harbor Bay	4.48
Park Produce	12/23/2016	MB36804	Produce for Harbor Bay	5.46
Park Produce	12/29/2016	MB06816	Produce for Harbor Bay	50.10
Pepin Distributing Company Inc	12/21/2016	MB2183510	Beverage Purchases	170.15
Phenomenal Exercise Equipment Repair Serv Inc	10/30/2016	MB234945	Maintenance Fee-Equipment	70.00
Phenomenal Exercise Equipment Repair Serv Inc	12/28/2016	MB235145	Maintenance Fee-Equipment	135.00
Southern Glazer's Wine and Spirits of Florida	12/21/2016	MB2425286	Beverage Purchases	456.50
Sysco-West Coast Florida	12/22/2016	MB137049956	Food, Beverage & Supplies	1,299.56
Sysco-West Coast Florida	12/29/2016	MB137059043	Food, Beverage & Supplies	1,508.06
Victoria's School of Dance LLC	12/23/2016	MBMIR122016	Dance Classes	1,440.00
WTS International, Inc.	10/13/2016	IN000080328	Background Checks 09/16	114.00
WTS International, Inc.	11/1/2016	CN000043259	Health Insurance 11/16 - Credit	(936.00)
WTS International, Inc.	11/7/2016	CN000043258	Health Insurance 10/16 Credit	(1,872.00)
WTS International, Inc.	12/1/2016	RC000041505	Management Fees 1/17	954.07
WTS International, Inc.	12/1/2016	RC000041593	Health Insurance 1/17	1,755.00
Total 400 - Mira Bay at Harbor Bay				7,025.28
Report Balance				317,982.92

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

Balance Sheet

1. Trust statement activity has been recorded through 12/31/16.
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 FY16-17 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

Summary A/R Ledger – Subsequent Collections

5. General Fund – Payment for Invoice FY16-17 in the amount of \$540,843.86 was received in January 2017.
6. Debt Service Fund 200 – Payment for Invoice FY16-17 in the amount of \$63,036.00 was received in January 2017.
7. Debt Service Fund 201 – Payment for Invoice FY16-17 in the amount of \$127,018.52 was received in January 2017.