

Harbor Bay
Community Development District

Financial Statements
(Unaudited)

June 30, 2016

Prepared by
Rizzetta & Company, Inc.
District Manager

Harbor Bay Community Development District

Balance Sheet

As of 6/30/2016

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Projects Fund	Enterprise Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
Assets								
Cash In Bank	130,912	0	0	267,329	56,789	455,029	0	0
Investments	2,992,715	0	2,207,807	3,190,603	0	8,391,124	0	0
Investments--Reserves	0	960,079	0	0	0	960,079	0	0
Accounts Receivable	0	0	109,282	0	0	109,282	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	19,336	0	0	0	4,454	23,790	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	2,317,089
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	10,247,911
Fixed Assets	0	0	0	0	0	0	52,007,109	0
Total Assets	3,190,375	960,079	2,317,089	3,457,931	66,479	9,991,953	52,007,109	12,565,000
Liabilities								
Accounts Payable	26,885	0	0	2,138	11,184	40,208	0	0
Retainage Payable	0	0	0	143,826	0	143,826	0	0
Accrued Expenses Payable	53,088	0	0	466,304	0	519,391	0	0
Other Current Liabilities	9,097	0	0	0	2,091	11,188	0	0
Deposits Held	1,875	0	0	0	0	1,875	0	0
Due To Other Funds	4,454	7,480	0	11,856	0	23,790	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	0	0	12,565,000
Total Liabilities	95,400	7,480	0	624,123	13,275	740,278	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	52,007,109	0
Net Change in Fund Balance	1,055,547	293,883	(510,813)	(3,976,165)	53,204	(3,084,344)	0	0
Total Fund Equity & Other Credits	3,094,975	952,599	2,317,089	2,833,808	53,204	9,251,675	52,007,109	0
Total Liabilities & Fund Equity	3,190,375	960,079	2,317,089	3,457,931	66,479	9,991,953	52,007,109	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 6/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	3,806	3,806	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	4	4	0.00%
Total Revenues	3,089,327	3,089,327	3,217,073	127,746	(4.14)%
Expenditures					
Legislative					
Supervisor Fees	16,000	12,000	14,000	(2,000)	12.50%
Financial & Administrative					
Administrative Services	9,700	7,275	7,275	0	25.00%
District Management	36,050	27,038	28,295	(1,258)	21.51%
District Engineer	22,500	16,875	8,041	8,834	64.26%
Disclosure Report	6,000	4,500	2,500	2,000	58.33%
Trustees Fees	7,812	4,312	4,142	170	46.98%
Financial Consulting Services	10,000	8,750	8,750	0	12.49%
Accounting Services	19,492	14,619	14,619	0	25.00%
Auditing Services	4,000	4,000	3,600	400	10.00%
Arbitrage Rebate Calculation	650	0	0	0	100.00%
Public Officials Liability Insurance	6,862	6,862	4,253	2,609	38.02%
Legal Advertising	1,500	1,125	3,961	(2,836)	(164.04)%
Dues, Licenses & Fees	2,558	2,258	3,071	(813)	(20.05)%
Property Taxes	3,615	3,615	3,358	257	7.10%
Website	3,600	2,700	1,960	740	45.55%
Legal Counsel					
District Counsel	85,000	63,750	73,500	(9,750)	13.52%
Special Legal Services					
Special Legal Services	10,730	8,048	3,863	4,185	64.00%
Security Operations					
Florida Highway Patrol	75,000	56,250	29,040	27,210	61.28%
Security Operations (Leased System)	145,000	108,750	134,658	(25,909)	7.13%
Electric Utility Services					
Street Lights	154,740	116,055	106,177	9,878	31.38%
Utility - Irrigation	23,000	17,250	16,233	1,017	29.42%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 6/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Utility - Guardhouse & Gate Electric	5,700	4,275	3,831	444	32.78%
Utility - Recreation Facilities	95,000	71,250	69,314	1,936	27.03%
Gas Utility Services					
Utility Services	5,700	4,275	3,117	1,158	45.32%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,800	1,350	1,426	(76)	20.78%
Recycled Waste	1,950	1,463	0	1,463	100.00%
Water-Sewer Combination Services					
Utility - Irrigation	9,200	6,900	7,512	(612)	18.34%
Utility Services - Amenities	22,500	16,875	18,518	(1,643)	17.69%
Stormwater Control					
Aquatic Maintenance	33,600	25,200	25,500	(300)	24.10%
Mitigation Area Monitoring & Maintenance	1,500	1,125	300	825	80.00%
Fountain Service Repairs	550	412	0	412	100.00%
Fountain Maintenance	3,900	2,925	6,060	(3,135)	(55.38)%
Other Physical Environment					
General Liability & Property Insurance	95,306	95,306	82,867	12,439	13.05%
Insurance - Flood	12,618	12,618	12,968	(350)	(2.77)%
Entry & Walls Maintenance	5,000	3,750	2,800	950	44.00%
Landscape Maintenance - General	280,000	210,000	180,330	29,670	35.59%
Irrigation Repairs and Maintenance	31,000	23,250	29,259	(6,009)	5.61%
Lighting Maintenance & Repair	26,000	19,500	13,545	5,955	47.90%
Landscape Maintenance - Sea Crest	36,845	27,634	18,371	9,263	50.13%
Landscape Maintenance - Optional Areas	19,000	14,250	0	14,250	100.00%
Landscape - Fertilization	85,750	64,312	105,800	(41,488)	(23.38)%
Landscape - Pest Control	27,500	20,625	15,876	4,749	42.26%
Landscape - Mulching	66,375	49,781	4,290	45,491	93.53%
Landscape - Annuals	13,440	10,080	4,480	5,600	66.66%
Landscape Replacement Plants, Shrubs, Trees	25,000	18,750	3,430	15,320	86.28%
Hand Watering	2,000	1,500	0	1,500	100.00%
Minor Void Repairs	65,000	48,750	18,020	30,730	72.27%
Freeze Protection	6,000	4,500	0	4,500	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 6/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Road & Street Facilities					
Street / Parking Lot Sweeping	4,750	3,562	3,105	457	34.63%
Roadway Repair & Maintenance	1,000	750	0	750	100.00%
Sidewalk Repair & Maintenance	25,000	18,750	4,999	13,751	80.00%
Gate Maintenance (Minor)	15,000	11,250	15,971	(4,721)	(6.47)%
Parks & Recreation					
Onsite Staffing/Employment	141,104	105,828	104,069	1,759	26.24%
WTS Management Fee	36,000	27,000	27,000	0	25.00%
Facility Contribution - MiraBay Club	556,803	417,602	417,602	0	25.00%
Boat Lift Sling Repairs & Maintenance	15,000	11,250	12,768	(1,518)	14.88%
Office Supplies	1,000	750	2,556	(1,806)	(155.62)%
Cleaning Supplies	1,000	750	19	731	98.08%
Printing Supplies	1,500	1,125	0	1,125	100.00%
Computer Support, Maintenance & Repair	5,000	3,750	4,229	(479)	15.42%
Pool Operation & Maintenance	43,800	32,850	34,928	(2,078)	20.25%
Pool Heater Maintenance	3,200	2,400	407	1,993	87.27%
Clubhouse Audio Equipment	10,000	7,500	0	7,500	100.00%
GEM Car Repairs & Maintenance	2,500	1,875	1,350	525	46.00%
Building Repairs & Maintenance	35,000	26,250	63,843	(37,593)	(82.40)%
Facility A/C & Heating Maintenance & Repair	10,000	7,500	1,533	5,967	84.67%
Tennis Court Maintenance & Supplies	20,000	15,000	1,770	13,230	91.15%
Maintenance Supplies	2,000	1,500	4,934	(3,434)	(146.71)%
Basketball Court Maintenance & Supplies	2,500	1,875	0	1,875	100.00%
Pest Control	4,000	3,000	2,891	109	27.71%
Playground Repairs	5,000	3,750	0	3,750	100.00%
Elevator Maintenance	5,500	4,125	6,928	(2,803)	(25.95)%
Dog Waste Station Supplies	7,500	5,625	2,964	2,662	60.48%
Sign Maintenance & Repairs	5,000	3,750	0	3,750	100.00%
Cell Phone - Maintenance Staff	775	581	479	103	38.24%
Telephone/Internet-Gate, Boat Lift & Club	25,000	18,750	17,142	1,608	31.43%
Holiday Decorations	10,000	10,000	7,000	3,000	30.00%
Contingency					
Miscellaneous Contingency	222,352	166,764	280,050	(113,286)	(25.94)%

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 6/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Admiral Pointe Operations	0	0	54,436	(54,436)	0.00%
Traffic Enforcement Study	0	0	4,646	(4,646)	0.00%
Capital Outlay	250,000	187,500	0	187,500	100.00%
Total Expenditures	<u>3,089,327</u>	<u>2,349,650</u>	<u>2,176,526</u>	<u>173,124</u>	<u>29.55%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>739,677</u>	<u>1,040,547</u>	<u>300,870</u>	<u>0.00%</u>
Other Financing Sources (Uses)					
Litigation Proceeds	0	0	15,000	15,000	0.00%
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>739,677</u>	<u>1,055,547</u>	<u>315,870</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	2,039,428	2,039,428	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>739,677</u></u>	<u><u>3,094,975</u></u>	<u><u>2,355,298</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 6/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues				
Interest Earnings				
Interest Earnings	0	1,363	1,363	0.00%
Special Assessments				
Tax Roll	300,000	300,000	0	0.00%
Total Revenues	<u>300,000</u>	<u>301,363</u>	<u>1,363</u>	<u>0.45%</u>
Expenditures				
Contingency				
Capital Reserves	300,000	7,480	292,520	97.50%
Total Expenditures	<u>300,000</u>	<u>7,480</u>	<u>292,520</u>	<u>97.51%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>293,883</u>	<u>293,883</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>293,883</u>	<u>293,883</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>952,599</u></u>	<u><u>952,599</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 6/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues				
Interest Earnings				
Interest Earnings	0	613	613	0.00%
Special Assessments				
Tax Roll	311,544	311,544	0	0.00%
Total Revenues	<u>311,544</u>	<u>312,157</u>	<u>613</u>	<u>0.20%</u>
Expenditures				
Debt Service Payments				
Interest Payments	221,544	218,050	3,494	1.57%
Principal Payments	90,000	90,000	0	0.00%
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>4,107</u>	<u>4,107</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>4,107</u>	<u>4,107</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>727,783</u></u>	<u><u>727,783</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 6/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues				
Interest Earnings				
Interest Earnings	0	1,324	1,324	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>941,324</u>	<u>1,324</u>	<u>0.14%</u>
Expenditures				
Debt Service Payments				
Interest Payments	655,000	681,244	(26,243)	(4.00)%
Principal Payments	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>(514,920)</u>	<u>(514,920)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(514,920)</u>	<u>(514,920)</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>1,589,306</u></u>	<u><u>1,589,306</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 6/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues				
Interest Earnings				
Interest Earnings	0	5,395	5,395	0.00%
Total Revenues	<u>0</u>	<u>5,395</u>	<u>5,395</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Emergency Seawall Repairs	0	3,981,562	(3,981,562)	0.00%
Total Expenditures	<u>0</u>	<u>3,981,562</u>	<u>(3,981,562)</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>(3,976,167)</u>	<u>(3,976,167)</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>(3,976,167)</u>	<u>(3,976,167)</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>2,831,369</u></u>	<u><u>2,831,369</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 6/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues				
Interest Earnings				
Interest Earnings	0	2	2	0.00%
Total Revenues	<u>0</u>	<u>2</u>	<u>2</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>2</u>	<u>2</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>2</u>	<u>2</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>2,439</u></u>	<u><u>2,439</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 6/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Amenity Center Revenue					
Personal Training	25,000	20,400	12,118	(8,282)	51.52%
Group Exercise	15,750	12,101	13,236	1,135	15.96%
Massage	3,300	2,250	675	(1,575)	79.54%
Tennis Lessons	5,000	4,294	8,306	4,012	(66.12)%
Swim Lessons	6,700	4,000	2,203	(1,797)	67.11%
Facials	500	410	435	25	13.00%
Facility Rental	5,800	5,315	10,042	4,727	(73.12)%
Merchandise Sales	775	655	405	(250)	47.76%
Food Sales	80,500	59,079	64,863	5,784	19.42%
Beverage Sales	68,000	51,495	46,286	(5,209)	31.93%
Programs	122,000	94,430	89,197	(5,233)	26.88%
Beverage Sales - Non Alcoholic	0	0	6,414	6,414	0.00%
Other Miscellaneous Revenues					
General Fund Facility Contribution	556,803	417,602	417,602	0	25.00%
Proximity Card Replacement	0	0	985	985	0.00%
Total Revenues	890,128	672,031	672,766	735	24.42%
Expenditures					
Cost of Goods					
Merchandise Retail	750	750	561	189	25.26%
Spa Retail	450	450	0	450	100.00%
Food	80,000	59,270	65,146	(5,876)	18.56%
Beverage	46,000	36,700	24,161	12,539	47.47%
Beverage - Non Alcoholic	0	0	8,775	(8,775)	0.00%
Payroll & Related Expenses					
Payroll Management	94,920	71,100	73,259	(2,159)	22.81%
Payroll Concierge	49,000	36,747	0	36,747	100.00%
Payroll Reception	63,030	47,115	49,804	(2,689)	20.98%
Payroll Pool Attendants	16,510	12,370	18,602	(6,232)	(12.67)%
Personal Training Commissions	15,000	12,000	8,722	3,278	41.85%
Group Fitness Commissions	24,300	19,491	50,919	(31,428)	(109.54)%
Massage Therapist Commissions	1,700	1,250	480	771	71.79%
Tennis Commissions	4,000	3,313	7,674	(4,361)	(91.84)%
Aquatics Commissions	6,001	2,400	4,563	(2,163)	23.95%
Nail Commissions	0	0	1,788	(1,788)	0.00%
Facial Commissions	255	202	0	202	100.00%
Payroll Outfitters	8,500	6,200	2,382	3,818	71.97%
Payroll Cafe	93,136	69,851	76,639	(6,788)	17.71%
Payroll Activities & Programs	62,535	47,235	11,928	35,307	80.92%
Maintenance Payroll	51,500	38,741	34,013	4,728	33.95%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 10/1/2015 Through 6/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Payroll Taxes	41,286	29,996	29,438	558	28.69%
Payroll HR Admin Support	10,800	7,950	8,644	(694)	19.96%
Benefits	50,000	37,494	22,995	14,499	54.01%
Workers Compensation	9,750	7,100	7,779	(679)	20.21%
Parks & Recreation					
Credit Card Processing Fees	18,000	13,600	14,456	(856)	19.68%
Cleaning Supplies	3,500	2,700	2,221	479	36.54%
Daily Operation Software	7,000	5,249	5,930	(681)	15.28%
General Liability Insurance	10,000	7,515	6,986	529	30.14%
Continuing Education	1,000	800	161	639	83.88%
Laundry, Towels, Linen	1,000	750	778	(28)	22.15%
Marketing & Promotions	1,325	800	688	112	48.08%
Postage & Shipping	500	370	0	370	100.00%
Printing Supplies	4,000	3,000	3,274	(274)	18.14%
Travel	500	400	0	400	100.00%
Uniforms	2,500	2,200	866	1,334	65.37%
Employee Recognition	500	350	858	(508)	(71.61)%
Salon Supplies	500	350	0	350	100.00%
Miscellaneous	3,500	835	532	303	84.80%
Computer Repairs & Maintenance	1,000	750	137	613	86.32%
Cellular Phones & Other Reimbursements	2,150	1,600	1,575	25	26.74%
Member & Guest Supplies	7,180	5,530	4,654	876	35.18%
Operating Supplies	23,050	15,050	22,370	(7,320)	2.94%
Amenities Office Expenses	2,000	1,500	1,756	(256)	12.21%
Taxes	275	133	0	133	100.00%
Program Supplies	55,725	42,725	41,733	992	25.10%
Furniture, Fixtures, & Equipment	1,500	1,125	276	849	81.60%
Equipment Maintenance/Repair	500	360	80	280	84.00%
Fitness Repairs & Maintenance	3,500	2,610	1,960	650	44.01%
Contingency					
Capital Projects	10,000	7,500	0	7,500	100.00%
Total Expenditures	<u>890,128</u>	<u>665,527</u>	<u>619,562</u>	<u>45,965</u>	<u>30.40%</u>
Excess of Revenue Over (Under) Expenditures	0	6,504	53,204	46,699	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	6,504	53,204	46,699	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>6,504</u></u>	<u><u>53,204</u></u>	<u><u>46,699</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 6/1/2016 Through 6/30/2016

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Revenues							
Amenity Center Revenue							
Personal Training	1,780	2,500	(720)	12,118	20,400	(8,282)	25,000
Group Exercise	1,350	1,200	150	13,236	12,101	1,135	15,750
Massage	0	350	(350)	675	2,250	(1,575)	3,300
Tennis Lessons	1,703	200	1,503	8,306	4,294	4,012	5,000
Swim Lessons	755	2,000	(1,245)	2,203	4,000	(1,797)	6,700
Facials	0	30	(30)	435	410	25	500
Facility Rental	2,005	200	1,805	10,042	5,315	4,727	5,800
Merchandise Sales	0	46	(46)	405	655	(250)	775
Food Sales	8,021	7,719	302	64,863	59,079	5,784	80,500
Beverage Sales	6,027	6,577	(550)	46,286	51,495	(5,209)	68,000
Programs	12,819	13,225	(406)	89,197	94,430	(5,233)	122,000
Beverage Sales - Non Alcoholic	884	0	884	6,414	0	6,414	0
Other Miscellaneous Revenues							
General Fund Facility Contribution	46,400	46,400	0	417,602	417,602	0	556,803
Proximity Card Replacement	140	0	140	985	0	985	0
Total Revenues	81,884	80,447	1,437	672,766	672,031	735	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	10,142	7,520	(2,622)	65,146	59,270	(5,876)	80,000
Beverage	2,908	4,500	1,592	24,161	36,700	12,539	46,000
Beverage - Non Alcoholic	1,697	0	(1,697)	8,775	0	(8,775)	0
Payroll & Related Expenses							
Payroll Management	8,850	7,900	(950)	73,259	71,100	(2,159)	94,920
Payroll Concierge	0	4,083	4,083	0	36,747	36,747	49,000
Payroll Reception	5,275	5,235	(40)	49,804	47,115	(2,689)	63,030
Payroll Pool Attendants	5,796	1,380	(4,416)	18,602	12,370	(6,232)	16,510
Personal Training Commissions	690	1,000	310	8,722	12,000	3,278	15,000
Group Fitness Commissions	4,894	2,000	(2,894)	50,919	19,491	(31,428)	24,300
Massage Therapist Commissions	0	50	50	480	1,250	771	1,700
Tennis Commissions	719	200	(519)	7,674	3,313	(4,361)	4,000
Aquatics Commissions	550	1,200	650	4,563	2,400	(2,163)	6,001
Nail Commissions	280	0	(280)	1,788	0	(1,788)	0
Facial Commissions	0	20	20	0	202	202	255
Payroll Outfitters	0	700	700	2,382	6,200	3,818	8,500
Payroll Cafe	8,096	8,295	200	76,639	69,851	(6,788)	93,136
Payroll Activities & Programs	1,654	6,435	4,781	11,928	47,235	35,307	62,535
Maintenance Payroll	3,773	4,253	480	34,013	38,741	4,728	51,500
Payroll Taxes	3,489	3,300	(189)	29,438	29,996	558	41,286

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

400 - Mira Bay at Harbor Bay

From 6/1/2016 Through 6/30/2016

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Payroll HR Admin Support	1,033	890	(143)	8,644	7,950	(694)	10,800
Benefits	0	4,166	4,166	22,995	37,494	14,499	50,000
Workers Compensation	930	850	(80)	7,779	7,100	(679)	9,750
Parks & Recreation							
Credit Card Processing Fees	1,991	2,100	109	14,456	13,600	(856)	18,000
Cleaning Supplies	449	300	(149)	2,221	2,700	479	3,500
Daily Operation Software	1,074	583	(491)	5,930	5,249	(681)	7,000
General Liability Insurance	0	835	835	6,986	7,515	529	10,000
Continuing Education	69	0	(69)	161	800	639	1,000
Laundry, Towels, Linen	0	100	100	778	750	(28)	1,000
Marketing & Promotions	50	125	75	688	800	112	1,325
Postage & Shipping	0	40	40	0	370	370	500
Printing Supplies	0	400	400	3,274	3,000	(274)	4,000
Travel	0	0	0	0	400	400	500
Uniforms	152	100	(52)	866	2,200	1,334	2,500
Employee Recognition	184	50	(134)	858	350	(508)	500
Salon Supplies	0	0	0	0	350	350	500
Miscellaneous	169	700	531	532	835	303	3,500
Computer Repairs & Maintenance	48	100	53	137	750	613	1,000
Cellular Phones & Other Reimbursements	0	175	175	1,575	1,600	25	2,150
Member & Guest Supplies	267	500	233	4,654	5,530	876	7,180
Operating Supplies	4,000	1,200	(2,800)	22,370	15,050	(7,320)	23,050
Amenities Office Expenses	737	200	(537)	1,756	1,500	(256)	2,000
Taxes	0	33	33	0	133	133	275
Program Supplies	3,244	8,500	5,256	41,733	42,725	992	55,725
Furniture, Fixtures, & Equipment	0	125	125	276	1,125	849	1,500
Equipment Maintenance/Repair	80	40	(40)	80	360	280	500
Fitness Repairs & Maintenance	270	290	20	1,960	2,610	650	3,500
Contingency							
Capital Projects	0	833	833	0	7,500	7,500	10,000
Total Expenditures	<u>73,560</u>	<u>81,306</u>	<u>7,747</u>	<u>619,562</u>	<u>665,527</u>	<u>45,965</u>	<u>890,128</u>
Excess of Revenues Over (Under) Expenditures	<u>8,325</u>	<u>(859)</u>	<u>9,184</u>	<u>53,204</u>	<u>6,504</u>	<u>46,699</u>	<u>0</u>

Harbor Bay CDD
Investment Summary
June 30, 2016

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>June 30, 2016</u>
State Board of Administration	Local Government Investment Pool	\$ 2
The Bank of Tampa	Money Market	248,505
The Bank of Tampa ICS Program:		
Avenue Bank	Money Market	8
BB&T	Money Market	245,041
Bank of China, New York, NY	Money Market	245,041
Bank of Ozarks	Money Market	245,040
Bremer Bank, NA	Money Market	245,040
Capital Bank Corporation	Money Market	245,040
Eagle Bank	Money Market	245,040
Independent Bank	Money Market	17,439
Manufacturers Bank	Money Market	245,019
Morton Community Bank	Money Market	245,040
Oritani Bank	Money Market	245,040
Pinnacle Bank	Money Market	245,040
Republic Bank & Trust Company	Money Market	245,040
Western Alliance Bank	Money Market	31,339
Yadkin Bank	Money Market	1
	Total General Fund Investments	<u>\$ 2,992,715</u>
The Bank of Tampa ICS Program:		
Avenue Bank	Money Market	\$ 8
Centennial Bank	Money Market	2
Flushing Bank	Money Market	242,363
Independent Bank	Money Market	227,601
Stonegate Bank	Money Market	245,040
The Park National Bank	Money Market	245,040
Western Alliance Bank	Money Market	13
Yadkin Bank	Money Market	12
	Total Reserve Fund Investments	<u>\$ 960,079</u>
US Bank S2001A Reserve	First American Treasury Obligation Fund Class Z	\$ 311,651
US Bank S2001AB Revenue	First American Treasury Obligation Fund Class Z	416,132
US Bank S2002AB Revenue	First American Treasury Obligation Fund Class Z	541,736
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	<u>\$ 2,207,807</u>
The Bank of Tampa ICS Program:		
Avenue Bank	Money Market	\$ 6
Banco Popular North America	Money Market	245,040
Centennial Bank	Money Market	3
Chemung Canal Trust Company	Money Market	245,040
Customers Bank	Money Market	245,040
First Virginia Community Bank	Money Market	245,028
Flushing Bank	Money Market	2,676
Great Western Bank	Money Market	245,041
Happy State Bank	Money Market	245,041
Iberiabank	Money Market	245,041
Manufacturers Bank	Money Market	2
Mutual of Omaha Bank	Money Market	245,040
Signature Bank	Money Market	245,004
SouthEast Bank	Money Market	245,039
Southwest Bank	Money Market	245,040
The Washington Trust Company of Westerly	Money Market	245,040
United Bank	Money Market	245,041
Western Alliance Bank	Money Market	2
	Subtotal ICS Investments	<u>3,188,164</u>
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	<u>\$ 3,190,603</u>

Harbor Bay Community Development District

Summary A/R Ledger

201 - Debt Service Fund--Series 2002

From 6/1/2016 Through 6/30/2016

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

Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 6/1/2016 Through 6/30/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
A&J Mobility Inc.	6/1/2016	1234	Plastic Covers for Rotation Gears	1,452.00
Atlas Professional Services, Inc.	6/27/2016	44727	Computer Services	156.25
Ballenger & Company, Inc.	6/28/2016	16327	Irrigation Control Monitor 06/16	435.00
BOCC	6/20/2016	Water Summary 06/16	Hills. County Water Summary 06/16	4,014.81
BOCC	6/22/2016	1779718759 06/16	5248 Admiral Pointe DR 06/16	72.94
Bright House Networks	6/27/2016	041500701062...	Boat Lift Service 07/16	104.00
Commercial Fire & Communications, Inc	6/20/2016	181861	Service	461.50
Courtesy Lock & Key	6/13/2016	4927A	Service Call-Tennis Court 1 Gate Install	345.00
CRT Services Inc.	6/14/2016	131662	Computer Services/Installation	1,469.94
CRT Services Inc.	6/30/2016	131663	Replacement of Monitor	217.49
Edward W. Carr	6/23/2016	NC062316	Board of Supervisors Meeting 06/23/16	200.00
Frontier Communications of Florida	6/13/2016	Summary 06/16A	Phone/Internet/Cable 06/16	664.95
Frontier Communications of Florida	6/22/2016	Summary 06/16 B	Phone/Internet/Gate Summary 06/16 B	399.74
Frontier Communications of Florida	6/25/2016	021516-5 06/16	Internet/Cable - Admiral Pointe 06/16	343.79
Gate Pros, Inc.	6/8/2016	685	Service Call - Pool Gate was Broken	160.00
Hawkins Service Company, Inc.	6/22/2016	176193	Install & Furnish New LED Light by Pool	495.00
Hawkins Service Company, Inc.	6/27/2016	177273	Replaced Motor & Shaft Seal	2,768.00
Hidden Eyes LLC dba Envera Systems	5/30/2016	12222	AWID Credential Car Mounting Tag	750.00
Hidden Eyes LLC dba Envera Systems	6/1/2016	652398	Alarm Monitoring Services 07/16-09/16	1,929.21
Hidden Eyes LLC dba Envera Systems	6/23/2016	652605	ISP Pass Thru 04/16 and 05/16 - 07/16	524.12
Hidden Eyes LLC dba Envera Systems	6/24/2016	12484	AWID Windshield Sticker	2,880.00
Joseph A. McNeil	6/23/2016	JM062316	Board of Supervisors Meeting 06/23/16	200.00
Kathryn Dukes	6/23/2016	KD062316	Board of Supervisors Meeting 06/23/16	200.00
Manson Bolves Donaldson Varn, P.A.	6/17/2016	4273	Legal Svcs Re: Owner's Claims	850.00
Mobex, Inc.	4/26/2016	2508	Credit for Invoice # 2339 & 2476	(175.00)
Mobex, Inc.	6/24/2016	2640	Mobile Calling Services 07/16	392.45
Poseidon Pool Services, LLC	6/28/2016	6019	Monthly Pool/Spa Services 06/16-Admiral	2,550.00

Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 6/1/2016 Through 6/30/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
R & R Smith Enterprises, Inc.	6/14/2016	052416	Security Box Repair-Admiral Pointe	615.00
Republic Services #696	6/17/2016	0696-000590521	Waste Services 07/16	165.43
Robert A Collins	6/23/2016	BC062316	Board of Supervisors Meeting 06/23/16	200.00
Robert E. Cribbs	6/23/2016	BCR062316	Board of Supervisors Meeting 06/23/16	200.00
Schindler Elevator Corporation	6/13/2016	7152352073	Third Party Observation of Testing 05/16	530.00
Tampa Electric Company	6/28/2016	1976 0780431 06/16	5256 Admiral Pointe Dr 06/16	48.94
Tampa Electric Company	6/28/2016	1976 0789141 06/16	5248 Admiral Pointe Dr Pool 06/16	478.78
Tampa Electric Company	6/28/2016	1976 0790071 06/16	Admiral Pointe Amenity CTR 06/16	129.10
Tampa Electric Company	6/28/2016	1976 0791711 06/16	760 Winterside Gate-Admiral Pointe 06/16	21.09
Times Publishing Company	6/16/2016	314149 06/16/16	Legal Advertising 06/16	41.78
USA Services of Florida, Inc.	6/28/2016	353906	Street Sweeping 06/24/16	345.00
Verizon Wireless	6/13/2016	9767043558	Wireless Telephone Services 06/16	53.29
Zero Waste USA	6/21/2016	110555	Dog Waste Bags	195.75
			Total 001 - General Fund	26,885.35

Harbor Bay Community Development District

Summary A/P Ledger

300 - Capital Projects Fund--Series 2001

From 6/1/2016 Through 6/30/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Hecker Construction Co., Inc.	3/24/2016	Supp 53 Hecker	Supp 52-57 Seawall Repair Project	2,137.95
			Total 300 - Capital Projects Fund--Series 2001	2,137.95

Harbor Bay Community Development District

Summary A/P Ledger

400 - Mira Bay at Harbor Bay

From 6/1/2016 Through 6/30/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Coca Cola Beverages Florida LLC	6/23/2016	MB498204331	Beverage Purchases	465.36
Commercial Fire & Communications, Inc	6/27/2016	181968	Fire Sprinkler 5 Yr Internal Inspection	2,695.00
DeConna Ice Cream Company, Inc	6/28/2016	MBINV910270	Ice Cream Purchases	533.00
HLC Holding LLC	6/27/2016	MB171127405	Food	511.20
JJ Taylor Distributing Florida, Inc.	6/24/2016	MB11991963	Beverages	133.15
Manuel Laina	6/27/2016	MBMIR07042...	Independence Day Party	225.00
Park Produce	6/23/2016	MB79548	Produce for Harbor Bay	70.83
Park Produce	6/25/2016	MB79325	Produce for Harbor Bay	17.74
Park Produce	6/26/2016	MB79326	Produce for Harbor Bay	8.58
Park Produce	6/28/2016	MB79328	Produce for Harbor Bay	34.65
Pepin Distributing Company Inc	6/29/2016	MB2068246	Beverage Purchases	145.00
Phenomenal Exercise Equipment Repair Serv Inc	6/28/2016	MB234571	Maintenance Fee-Equipment	135.00
Southern Wine & Spirits of Florida	6/22/2016	MB1924958	Beverage Purchases	712.30
Southern Wine & Spirits of Florida	6/29/2016	MB1945647	Beverage Purchases	398.10
Staples Advantage	6/16/2016	MB3305550001	Amenities Office Supplies	264.63
Sysco-West Coast Florida	6/23/2016	MB606231110	Food, Beverage & Supplies	2,481.62
Sysco-West Coast Florida	6/30/2016	MB606301009	Food, Beverage & Supplies	1,698.13
Tampa Bounce, LLC	6/29/2016	MB4276	Bounce House Rental	169.00
Victoria's School of Dance LLC	5/8/2016	MBMIR052016	Dance Classes	486.00
			Total 400 - Mira Bay at Harbor Bay	11,184.29
Report Balance				40,207.59

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

Balance Sheet

1. Trust statement activity has been recorded through 06/30/16.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Summary A/R Ledger – Payment Terms

4. Payment terms for landowner assessments are (a) defined in the FY15-16 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.