

Harbor Bay
Community Development District

Financial Statements
(Unaudited)

November 30, 2016

Prepared by
Rizzetta & Company, Inc.
District Manager

Harbor Bay Community Development District

Balance Sheet

As of 11/30/2016

(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	1,221,104	0	0	46,443	20,474	1,288,022	0	0
Investments	1,279,573	0	1,972,915	1,967,685	0	5,220,173	0	0
Investments--Reserves	0	960,884	0	0	0	960,884	0	0
Accounts Receivable	2,213,280	300,000	1,054,990	0	0	3,568,269	0	0
Accounts Receivable-Other	0	0	0	0	0	0	0	0
Prepaid Expenses	9,262	0	0	0	0	9,262	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	206,956	8,905	3,599	627,857	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	3,152,509
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	9,412,491
Fixed Assets	0	0	0	0	0	0	53,555,168	0
Total Assets	5,186,248	1,260,884	3,234,860	2,023,033	29,309	11,734,334	53,555,168	12,565,000
Liabilities								
Accounts Payable	223,160	0	0	2,138	5,655	230,953	0	0
Retainage Payable	0	0	0	1,000	0	1,000	0	0
Accrued Expenses Payable	59,409	0	0	34,613	0	94,023	0	0
Other Current Liabilities	9,097	0	0	0	1,350	10,447	0	0
Deposits Held	1,875	0	0	0	0	1,875	0	0
Due To Other Funds	219,460	37,981	82,351	265,760	22,305	627,857	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	0	0	12,565,000
Total Liabilities	513,001	37,981	82,351	303,511	29,309	966,154	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	53,555,168	0
Net Change in Fund Balance	2,444,003	280,318	834,219	(260,845)	0	3,297,695	0	0
Total Fund Equity & Other Credits	4,673,445	1,222,903	3,152,509	1,719,521	0	10,768,378	53,555,168	0
Total Liabilities & Fund Equity	5,186,446	1,260,884	3,234,860	2,023,033	29,309	11,734,532	53,555,168	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 11/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	592	592	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	3,112,608	23,281	(0.75)%
Expenditures					
Legislative					
Supervisor Fees	16,000	2,667	2,600	67	83.75%
Financial & Administrative					
Administrative Services	9,700	1,617	1,617	0	83.33%
District Management	36,050	6,008	7,133	(1,125)	80.21%
District Engineer	37,500	6,250	3,911	2,339	89.57%
Disclosure Report	6,000	1,000	0	1,000	100.00%
Trustees Fees	7,812	774	673	101	91.37%
Financial Consulting Services	10,000	5,833	5,833	(0)	41.66%
Accounting Services	19,492	3,249	3,249	0	83.33%
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	833	1,865	(1,032)	62.70%
Dues, Licenses & Fees	4,000	4,000	2,025	1,975	49.37%
Property Taxes	3,615	3,615	3,353	262	7.26%
Website Hosting, Maintenance, Backup (and Ema	3,600	600	260	340	92.77%
Legal Counsel					
District Counsel	120,000	20,000	45,410	(25,410)	62.15%
Special Legal Services					
Special Legal Services	25,000	4,167	55,825	(51,658)	(123.29)%
Law Enforcement					
Florida Highway Patrol	75,000	12,500	11,200	1,300	85.06%
Security Operations (Leased System)	145,000	24,167	20,465	3,702	85.88%
Electric Utility Services					
Street Lights	154,740	25,790	22,604	3,186	85.39%
Utility - Irrigation	23,000	3,833	3,206	628	86.06%

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 11/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Utility - Guardhouse & Gate Electric	5,700	950	758	192	86.70%
Utility - Recreation Facilities	91,000	15,167	15,874	(707)	82.55%
Gas Utility Services					
Utility Services	5,700	950	794	156	86.07%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	2,000	333	331	2	83.45%
Water-Sewer Combination Services					
Utility - Irrigation	9,200	1,533	1,778	(244)	80.67%
Utility Services - Amenities	23,000	3,833	5,037	(1,204)	78.09%
Stormwater Control					
Aquatic Maintenance	33,600	5,600	5,700	(100)	83.03%
Mitigation Area Monitoring & Maintenance	3,000	500	0	500	100.00%
Fountain Service Repairs	550	92	0	92	100.00%
Fountain Maintenance	3,900	650	0	650	100.00%
Other Physical Environment					
General Liability & Property Insurance	95,306	95,306	89,432	5,874	6.16%
Insurance - Flood	14,913	3,996	4,442	(446)	70.21%
Entry & Walls Maintenance	5,000	833	0	833	100.00%
Landscape Maintenance - General	294,000	49,000	55,274	(6,274)	81.19%
Irrigation Repairs and Maintenance	32,550	5,425	5,483	(58)	83.15%
Lighting Maintenance & Repair	26,000	4,333	13,451	(9,118)	48.26%
Landscape Maintenance - Sea Crest	28,687	4,781	5,408	(627)	81.14%
Landscape Maintenance - Optional Areas	19,950	3,325	1,500	1,825	92.48%
Landscape - Fertilization	90,038	15,006	13,650	1,356	84.83%
Landscape - Pest Control	28,875	4,813	61	4,752	99.78%
Landscape - Mulch	44,694	7,449	5,040	2,409	88.72%
Landscape - Annuals	14,112	2,352	0	2,352	100.00%
Landscape Replacement Plants, Shrubs, Trees	25,000	4,167	7,050	(2,883)	71.80%
Hand Watering	2,100	350	160	190	92.38%
Minor Void Repairs	25,000	4,167	4,960	(793)	80.16%
Freeze Protection	6,300	1,050	0	1,050	100.00%
Road & Street Facilities					

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 11/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Street / Parking Lot Sweeping	4,750	792	690	102	85.47%
Roadway Repair & Maintenance	1,000	167	0	167	100.00%
Sidewalk Repair & Maintenance	20,000	3,333	9,200	(5,867)	54.00%
Gate Facility Maintenance	15,000	2,500	(1,141)	3,641	107.60%
Parks & Recreation					
Onsite Staffing/Employment	235,595	39,266	24,464	14,802	89.61%
WTS Management Fee	36,000	6,000	11,250	(5,250)	68.75%
Facility Contribution - MiraBay Club	607,648	101,275	104,452	(3,177)	82.81%
Boat Lift Sling Repairs & Maintenance	18,000	3,000	6,203	(3,203)	65.53%
Office Supplies	2,500	417	273	144	89.09%
Cleaning Supplies	500	83	0	83	100.00%
Printing Supplies	500	83	0	83	100.00%
Computer Support, Maintenance & Repair	5,000	833	600	233	87.99%
Pool Operation & Maintenance	43,800	7,300	10,385	(3,085)	76.29%
Pool Heater Maintenance	3,200	533	0	533	100.00%
Clubhouse Audio Equipment	2,500	417	0	417	100.00%
GEM Car Repairs & Maintenance	2,500	417	0	417	100.00%
Building Repairs & Maintenance	35,000	5,833	3,511	2,323	89.96%
Facility A/C & Heating Maintenance & Repair	5,000	833	300	533	94.00%
Tennis Court Maintenance & Supplies	15,000	2,500	504	1,996	96.63%
Maintenance Supplies	7,500	1,250	743	507	90.09%
Basketball Court Maintenance & Supplies	1,500	250	0	250	100.00%
Pest Control	4,000	667	594	73	85.15%
Playground Repairs	2,500	417	0	417	100.00%
Elevator Maintenance	11,000	1,833	0	1,833	100.00%
Dog Waste Station Supplies	5,000	833	667	167	86.66%
Sign Maintenance & Repairs	5,000	833	0	833	100.00%
Cell Phone - Maintenance Staff	775	129	107	23	86.25%
Telephone/Internet-Gate, Boat Lift & Club	25,000	4,167	3,521	646	85.91%
Holiday Decorations	12,000	3,750	7,500	(3,750)	37.50%
Admiral Pointe Operations					
WTS Management Fee	11,250	1,875	0	1,875	100.00%
Pool Operation & Maintenance	5,000	833	1,985	(1,152)	60.30%

See Notes to Unaudited Financial Statements

Harbor Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 11/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Electric Utility - Amenity Facilities	8,000	1,333	3,706	(2,373)	53.67%
Water Utility - Amenity Facilities	1,020	170	150	20	85.29%
Supplies	1,500	250	284	(34)	81.06%
Landscape Maintenance	10,000	1,667	6,265	(4,598)	37.35%
Clubhouse Pest Control	300	50	50	0	83.33%
Building Repairs & Maintenance	10,000	1,667	0	1,667	100.00%
Security Monitoring	0	0	891	(891)	0.00%
Telephone/Internet	8,600	1,433	2,223	(789)	74.15%
Street Tree Pruning	20,000	3,333	0	3,333	100.00%
Contingency					
Miscellaneous Contingency	15,001	2,500	17,684	(15,183)	(17.88)%
Bay Breeze	0	0	9,496	(9,496)	0.00%
Capital Outlay	229,663	38,277	9,672	28,605	95.78%
Total Expenditures	<u>3,089,327</u>	<u>610,856</u>	<u>668,606</u>	<u>(57,750)</u>	<u>78.36%</u>
Excess of Revenue Over (Under) Expenditures	0	2,478,471	2,444,003	(34,469)	0.00%
Total Other Financing Sources (Uses)	0	0	0	0	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	2,478,471	2,444,003	(34,469)	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>2,478,471</u>	<u>4,673,445</u>	<u>2,194,974</u>	<u>0.00%</u>

Harbor Bay Community Development District

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2016 Through 11/30/2016

(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	321	321	0.00%
Special Assessments				
Tax Roll	300,000	300,000	0	0.00%
Total Revenues	<u>300,000</u>	<u>300,321</u>	<u>321</u>	<u>0.11%</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>280,318</u>	<u>280,318</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>280,318</u>	<u>280,318</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>1,222,903</u></u>	<u><u>1,222,903</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 11/30/2016

(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	266	266	0.00%
Special Assessments				
Tax Roll	311,545	311,545	0	0.00%
Total Revenues	<u>311,545</u>	<u>311,811</u>	<u>266</u>	<u>0.09%</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>205,936</u>	<u>205,936</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>205,936</u>	<u>205,936</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>934,115</u></u>	<u><u>934,115</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 11/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	573	573	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>950,258</u>	<u>10,255</u>	<u>1.09%</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>628,283</u>	<u>628,283</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>628,283</u>	<u>628,283</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>2,218,394</u></u>	<u><u>2,218,394</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 11/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	681	681	0.00%
Total Revenues	<u>0</u>	<u>681</u>	<u>681</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Emergency Seawall Repairs	0	21,491	(21,491)	0.00%
Master Project	0	240,035	(240,035)	0.00%
Total Expenditures	<u>0</u>	<u>261,527</u>	<u>(261,527)</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>(260,846)</u>	<u>(260,846)</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>(260,846)</u>	<u>(260,846)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,977,926	1,977,926	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,717,081</u></u>	<u><u>1,717,081</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 10/1/2016 Through 11/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Current Period Budget Variance	Percent Annual Budget Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0.00%
Total Revenues	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 11/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Amenity Center Revenue					
Personal Training	20,500	2,900	4,015	1,115	80.41%
Group Exercise	15,750	3,225	3,197	(29)	79.70%
Massage	750	100	1,125	1,025	(50.00)%
Tennis Lessons	20,000	2,000	3,791	1,791	81.04%
Swim Lessons	3,000	0	180	180	94.00%
Facials	500	160	0	(160)	100.00%
Facility Rental	13,000	2,000	1,540	(460)	88.15%
Merchandise Sales	500	75	70	(5)	86.00%
Food Sales	80,500	11,151	10,405	(746)	87.07%
Beverage Sales (Alcohol)	68,000	8,821	6,620	(2,201)	90.26%
Programs	132,000	22,000	24,748	2,748	81.25%
Beverage Sales (Non-Alcoholic)	7,500	1,250	1,359	109	81.87%
Other Miscellaneous Revenues					
General Fund Facility Contribution	607,648	101,275	104,452	3,177	82.81%
Total Revenues	969,648	154,957	161,502	6,546	83.34%
Expenditures					
Cost of Goods					
Merchandise Retail	675	0	607	(607)	10.08%
Food	80,000	11,200	10,239	961	87.20%
Beverage (Alcohol)	46,000	6,000	4,533	1,467	90.14%
Beverage (Non-Alcoholic)	7,000	1,400	1,266	134	81.90%
Payroll & Related Expenses					
Payroll Management	116,905	19,400	23,512	(4,112)	79.88%
Payroll Administrative	26,952	4,492	0	4,492	100.00%
Payroll Reception	66,000	11,000	16,222	(5,222)	75.42%
Payroll Pool Attendants	26,000	4,300	7,925	(3,625)	69.51%
Personal Training Commissions	15,000	2,500	3,416	(916)	77.22%
Aerobics Commissions	11,700	1,950	4,712	(2,762)	59.72%
Group Fitness Commissions	12,100	2,000	7,978	(5,978)	34.06%
Yoga Commissions	500	80	0	80	100.00%
Massage Therapist Commissions	1,000	160	441	(281)	55.90%
Tennis Commissions	10,000	1,600	4,354	(2,754)	56.46%
Aquatics Commissions	3,000	500	344	156	88.53%
Nail Commissions	0	0	3,032	(3,032)	0.00%
Facial Commissions	250	40	0	40	100.00%
Payroll Outfitters	5,000	820	0	820	100.00%
Payroll Cafe	93,136	15,520	16,835	(1,315)	81.92%
Payroll Activities & Programs	60,000	10,000	36	9,964	99.94%
Maintenance Payroll	91,500	15,250	12,913	2,337	85.88%

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 11/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Payroll Taxes	49,000	8,160	8,362	(202)	82.93%
Payroll HR Admin Support	13,500	2,250	2,572	(322)	80.94%
Benefits	52,700	8,780	4,329	4,451	91.78%
Workers Compensation	12,100	2,000	2,448	(448)	79.76%
Parks & Recreation					
Credit Card Processing Fees	20,000	3,320	3,397	(77)	83.01%
Cleaning Supplies	3,000	500	191	309	93.64%
Daily Operation Software	7,500	1,250	1,349	(99)	82.01%
General Liability Insurance	13,000	2,200	2,862	(662)	77.98%
Continuing Education	500	100	0	100	100.00%
Laundry, Towels, Linen	1,500	250	124	126	91.73%
Marketing & Promotions	1,000	150	65	85	93.50%
Postage & Shipping	500	80	0	80	100.00%
Printing Supplies	4,500	750	431	319	90.42%
Travel	500	0	0	0	100.00%
Uniforms	2,000	320	0	320	100.00%
Employee Recognition	500	100	(55)	155	111.09%
Salon Supplies	500	80	0	80	100.00%
Miscellaneous	2,000	320	112	208	94.39%
Computer Repairs & Maintenance	1,000	160	0	160	100.00%
Cellular Phones & Other Reimbursements	2,150	360	350	10	83.72%
Member & Guest Supplies	7,180	1,200	962	238	86.60%
Operating Supplies	35,000	5,820	4,344	1,476	87.58%
Amenities Office Expenses	1,800	300	91	209	94.93%
Taxes	275	44	0	44	100.00%
Program Supplies	55,725	12,500	10,934	1,566	80.37%
Furniture, Fixtures, & Equipment	1,000	160	0	160	100.00%
Equipment Maintenance/Repair	500	80	0	80	100.00%
Fitness Repairs & Maintenance	3,000	500	270	230	91.00%
Contingency					
Capital Projects	5,000	830	0	830	100.00%
Total Expenditures	<u>969,648</u>	<u>160,776</u>	<u>161,502</u>	<u>(726)</u>	<u>83.34%</u>
Excess of Revenue Over (Under) Expenditures	0	(5,819)	0	5,819	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	(5,819)	0	5,819	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(5,819)</u></u>	<u><u>0</u></u>	<u><u>5,819</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 11/30/2016

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Revenues							
Amenity Center Revenue							
Personal Training	4,015	2,900	1,115	4,015	2,900	1,115	20,500
Group Exercise	3,197	3,225	(29)	3,197	3,225	(29)	15,750
Massage	1,125	100	1,025	1,125	100	1,025	750
Tennis Lessons	3,791	2,000	1,791	3,791	2,000	1,791	20,000
Swim Lessons	180	0	180	180	0	180	3,000
Facials	0	160	(160)	0	160	(160)	500
Facility Rental	1,540	2,000	(460)	1,540	2,000	(460)	13,000
Merchandise Sales	70	75	(5)	70	75	(5)	500
Food Sales	10,405	11,151	(746)	10,405	11,151	(746)	80,500
Beverage Sales (Alcohol)	6,620	8,821	(2,201)	6,620	8,821	(2,201)	68,000
Programs	24,748	22,000	2,748	24,748	22,000	2,748	132,000
Beverage Sales (Non-Alcoholic)	1,359	1,250	109	1,359	1,250	109	7,500
Other Miscellaneous Revenues							
General Fund Facility Contribution	104,452	101,275	3,177	104,452	101,275	3,177	607,648
Total Revenues	161,502	154,957	6,546	161,502	154,957	6,546	969,648
Expenditures							
Cost of Goods							
Merchandise Retail	607	0	(607)	607	0	(607)	675
Food	10,239	11,200	961	10,239	11,200	961	80,000
Beverage (Alcohol)	4,533	6,000	1,467	4,533	6,000	1,467	46,000
Beverage (Non-Alcoholic)	1,266	1,400	134	1,266	1,400	134	7,000
Payroll & Related Expenses							
Payroll Management	23,512	19,400	(4,112)	23,512	19,400	(4,112)	116,905
Payroll Administrative	0	4,492	4,492	0	4,492	4,492	26,952
Payroll Reception	16,222	11,000	(5,222)	16,222	11,000	(5,222)	66,000
Payroll Pool Attendants	7,925	4,300	(3,625)	7,925	4,300	(3,625)	26,000
Personal Training Commissions	3,416	2,500	(916)	3,416	2,500	(916)	15,000
Aerobics Commissions	4,712	1,950	(2,762)	4,712	1,950	(2,762)	11,700
Group Fitness Commissions	7,978	2,000	(5,978)	7,978	2,000	(5,978)	12,100
Yoga Commissions	0	80	80	0	80	80	500
Massage Therapist Commissions	441	160	(281)	441	160	(281)	1,000
Tennis Commissions	4,354	1,600	(2,754)	4,354	1,600	(2,754)	10,000
Aquatics Commissions	344	500	156	344	500	156	3,000
Nail Commissions	3,032	0	(3,032)	3,032	0	(3,032)	0
Facial Commissions	0	40	40	0	40	40	250
Payroll Outfitters	0	820	820	0	820	820	5,000
Payroll Cafe	16,835	15,520	(1,315)	16,835	15,520	(1,315)	93,136
Payroll Activities & Programs	36	10,000	9,964	36	10,000	9,964	60,000
Maintenance Payroll	12,913	15,250	2,337	12,913	15,250	2,337	91,500
Payroll Taxes	8,362	8,160	(202)	8,362	8,160	(202)	49,000

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 11/30/2016

(In Whole Numbers)

	Month Actual	Month Budget	Month Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Payroll HR Admin Support	2,572	2,250	(322)	2,572	2,250	(322)	13,500
Benefits	4,329	8,780	4,451	4,329	8,780	4,451	52,700
Workers Compensation	2,448	2,000	(448)	2,448	2,000	(448)	12,100
Parks & Recreation							
Credit Card Processing Fees	3,397	3,320	(77)	3,397	3,320	(77)	20,000
Cleaning Supplies	191	500	309	191	500	309	3,000
Daily Operation Software	1,349	1,250	(99)	1,349	1,250	(99)	7,500
General Liability Insurance	2,862	2,200	(662)	2,862	2,200	(662)	13,000
Continuing Education	0	100	100	0	100	100	500
Laundry, Towels, Linen	124	250	126	124	250	126	1,500
Marketing & Promotions	65	150	85	65	150	85	1,000
Postage & Shipping	0	80	80	0	80	80	500
Printing Supplies	431	750	319	431	750	319	4,500
Travel	0	0	0	0	0	0	500
Uniforms	0	320	320	0	320	320	2,000
Employee Recognition	(55)	100	155	(55)	100	155	500
Salon Supplies	0	80	80	0	80	80	500
Miscellaneous	112	320	208	112	320	208	2,000
Computer Repairs & Maintenance	0	160	160	0	160	160	1,000
Cellular Phones & Other Reimbursements	350	360	10	350	360	10	2,150
Member & Guest Supplies	962	1,200	238	962	1,200	238	7,180
Operating Supplies	4,344	5,820	1,476	4,344	5,820	1,476	35,000
Amenities Office Expenses	91	300	209	91	300	209	1,800
Taxes	0	44	44	0	44	44	275
Program Supplies	10,934	12,500	1,566	10,934	12,500	1,566	55,725
Furniture, Fixtures, & Equipment	0	160	160	0	160	160	1,000
Equipment Maintenance/Repair	0	80	80	0	80	80	500
Fitness Repairs & Maintenance	270	500	230	270	500	230	3,000
Contingency							
Capital Projects	0	830	830	0	830	830	5,000
Total Expenditures	<u>161,502</u>	<u>160,776</u>	<u>(726)</u>	<u>161,502</u>	<u>160,776</u>	<u>(726)</u>	<u>969,648</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(5,819)</u>	<u>5,819</u>	<u>0</u>	<u>(5,819)</u>	<u>5,819</u>	<u>0</u>

**Harbor Bay CDD
Investment Summary
October 31, 2016**

<u>Account</u>	<u>Investment</u>	<u>Balance as of October 31, 2016</u>
The Bank of Tampa	Money Market	\$ 3,656
The Bank of Tampa ICS Program:		
Bank of China, New York, NY	Money Market	245,041
Bank of North Carolina	Money Market	14,354
Eagle Bank	Money Market	245,040
Flushing Bank	Money Market	245,040
Morton Community Bank	Money Market	245,040
Pinnacle Bank	Money Market	36,359
Republic Bank & Trust Company	Money Market	245,040
Western Alliance Bank	Money Market	3
	Total General Fund Investments	<u>\$ 1,279,573</u>
The Bank of Tampa ICS Program:		
Bank of North Carolina	Money Market	\$ 230,685
Bremer Bank, National Association	Money Market	7
Capital Bank Corporation	Money Market	240,083
Great Western Bank	Money Market	245,040
Pinnacle Bank	Money Market	15
Stonegate Bank	Money Market	4
The Park National Bank	Money Market	245,040
Western Alliance Bank	Money Market	10
	Total Reserve Fund Investments	<u>\$ 960,884</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	334,784
US Bank S2002AB Revenue	First American Treasury Obligation Fund Class Z	378,509
US Bank S2002 Prepayment	First American Treasury Obligation Fund Class Z	14,021
US Bank S2002A Reserve	First American Treasury Obligation Fund Class Z	933,950
	Total Debt Service Fund Investments	<u>\$ 1,972,915</u>
The Bank of Tampa ICS Program:		
Amalgamated Bank	Money Market	\$ 245,039
Bremer Bank, National Association	Money Market	11
Capital Bank Corporation	Money Market	4,943
CoBiz Bank	Money Market	245,019
Customers Bank	Money Market	245,040
Fulton Bank, N.A.	Money Market	245,040
Iberiabank	Money Market	245,040
Mutual of Omaha Bank	Money Market	245,040
Pinnacle Bank	Money Market	2
Stonegate Bank	Money Market	245,023
The Washington Trust Company of Westerly	Money Market	245,040
Western Alliance Bank	Money Market	7
	Subtotal ICS Investments	<u>1,965,244</u>
US Bank S2002A Acquisition and Construction	First American Treasury Obligation Fund Class Z	1,501
US Bank S2002 Custody	First American Treasury Obligation Fund Class Z	940
	Total Capital Project Fund Investments	<u>\$ 1,967,685</u>

Harbor Bay Community Development District

Summary A/R Ledger

001 - General Fund

From 11/1/2016 Through 11/30/2016

<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	1,813,679.60
10/18/2016	Alidade Mirabay, LLC	815-17-02	82,898.60
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	2,213,279.56

Harbor Bay Community Development District

Summary A/R Ledger

005 - Reserve Fund

From 11/1/2016 Through 11/30/2016

<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	300,000.00
		Total 005 - Reserve Fund	300,000.00

Harbor Bay Community Development District

Summary A/R Ledger

200 - Debt Service Fund--Series 2001

From 11/1/2016 Through 11/30/2016

<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	246,351.90
		Total 200 - Debt Service Fund--Series 2001	246,351.90

Harbor Bay Community Development District

Summary A/R Ledger

201 - Debt Service Fund--Series 2002

From 11/1/2016 Through 11/30/2016

<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	496,402.88
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	808,637.63
Report Balance			3,568,269.09

Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 11/1/2016 Through 11/30/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Apollo Beach Plumbing, Inc.	11/15/2016	7031	Service Call-Plumbing Service	135.00
Apollo Beach Plumbing, Inc.	11/28/2016	7032	Service Call-Plumbing Service	358.00
Ballenger & Company, Inc.	11/30/2016	16647	WUP - Monthly Permit Reporting 11/16	490.00
Ballenger & Company, Inc.	11/30/2016	16648	Irrigation Control Monitor 11/16	435.00
BOCC	11/16/2016	Water Summary 11/16	Hills. County Water Summary 11/16	3,521.92
Bright House Networks	11/21/2016	0589045011121...	107 Manns Harbor Dr 11/16	76.58
Cardno, Inc.	11/10/2016	211867	Lake Management Srv-Admiral Pointe 10/16	360.00
Edward W. Carr	11/17/2016	NC111716	Board of Supervisors Meeting 11/17/16	200.00
Frontier Communications of Florida	11/13/2016	Summary 11/16A	Phone/Internet/Cable 11/16	664.95
Frontier Communications of Florida	11/22/2016	Summary 11/16 B	Phone/Internet/Gate Summary 11/16 B	698.62
Frontier Communications of Florida	11/25/2016	072716-5 11/16	Internet/Gate - Bay Breeze 11/16	84.99
Frontier Communications of Florida	11/28/2016	092203-5 12/16	Clubhouse Telephone 12/16	267.01
Gate Pros, Inc.	11/11/2016	870	Service Call - Replaced Gate & Post	8,200.00
Hawkins Service Company, Inc.	11/28/2016	179714	Electrical Repairs	600.00
Hidden Eyes LLC dba Envera Systems	4/22/2016	650677	North Gate Mon. Svc. Addtl 03/01-05/31/1	6,150.00
Hopping Green & Sams	11/30/2016	91042	General Legal Services 10/16	25,756.89
Hopping Green & Sams	11/30/2016	91044	Records Requests 10/16	364.00
Hopping Green & Sams	11/30/2016	91045	Seawall Financing 10/16	19,835.39
Lee Te Kim Lawn Care, Inc.	10/29/2016	OCT 1000025	Landscape Maintenance Summary Bill 10/16	43,722.45
Lee Te Kim Lawn Care, Inc.	11/29/2016	Nov 112002	Landscape Maintenance Summary Bill 11/16	44,093.59
Mobex, Inc.	11/22/2016	3098	Mobile Calling Services 11/16	227.50
Payne Air Conditioning & Heating, Inc.	11/9/2016	572214	A/C & Heating System #2	5,672.00
Payne Air Conditioning & Heating, Inc.	11/17/2016	579971	Installation of A/C & Heating System- re	5,672.00
Payne Air Conditioning & Heating, Inc.	11/17/2016	579972	Install A/C & Heating System	14,331.00
Payne Air Conditioning & Heating, Inc.	11/23/2016	503523	Freezer Repair	80.00
Poseidon Pool Services, LLC	11/28/2016	7237	Monthly Pool/Spa Services 11/16	2,850.00
Republic Services #696	11/17/2016	0696-000621893	Waste Services 12/16	165.43
Reyes Interlocking Pavers, Inc.	11/17/2016	101	Replace sidewalks	7,900.00
Reyes Interlocking Pavers, Inc.	11/17/2016	102	Repair Pavers & Replace Coping	1,300.00

Harbor Bay Community Development District

Summary A/P Ledger

001 - General Fund

From 11/1/2016 Through 11/30/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Rizzetta Amenity Services, Inc.	11/30/2016	INV000000000...	Out of Pocket Expenses 11/16	135.70
Robert A Collins	11/17/2016	RC111716	Board of Supervisors Meeting 11/17/16	200.00
Robert E. Cribbs	11/17/2016	BC111716	Board of Supervisors Meeting 11/17/16	200.00
Tampa Electric Company	11/28/2016	Admiral Summary11/16	TECO Electric Summary Bill 11/16	1,850.08
Tampa Electric Company	11/30/2016	2198 0067290 11/16	TECO Electric Summary Bill 11/16	22,343.82
TECO Peoples Gas	11/29/2016	12166138 11/16	Gas Street Lights 11/16	143.02
Terminix Processing Center	11/22/2016	360279752	Admiral Pointe 11/16	25.00
Terminix Processing Center	11/22/2016	360442319	Club House Pest Control 11/16	47.00
Timothy Nargi	11/17/2016	TN111716	Board of Supervisors Meeting 11/17/16	200.00
Verizon Wireless	11/13/2016	9775322701	Wireless Telephone Services 11/16	53.26
WTS International, Inc.	11/1/2016	RC000041068	Management Fees 12/16	3,750.00
			Total 001 - General Fund	223,160.20

Harbor Bay Community Development District

Summary A/P Ledger

300 - Capital Projects Fund--Series 2001

From 11/1/2016 Through 11/30/2016

<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 11/1/2016 Through 11/30/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Barksdale Catering LLC	11/9/2016	1043 Deposit	Catering	450.65
Brown's Trophies, Inc.	10/13/2016	MB17534	Lanyards & Snap Hooks	606.90
Park Produce	11/17/2016	MB79599	Produce for Harbor Bay	50.71
Park Produce	11/19/2016	MB26750	Produce for Harbor Bay	23.11
Park Produce	11/21/2016	MB26752	Produce for Harbor Bay	21.46
Park Produce	11/25/2016	MB26756	Produce for Harbor Bay	42.46
Park Produce	11/30/2016	MB26761	Produce for Harbor Bay	58.56
Pepin Distributing Company Inc	11/30/2016	MB2169657	Beverage Purchases	341.25
Phenomenal Exercise Equipment Repair Serv Inc	11/11/2016	MB234983	Maintenance Fee-Equipment	135.00
Ready Care Industries, Inc.	11/10/2016	MB00632769	Member/Guest Supplies	277.02
Southern Glazer's Wine and Spirits of Florida	11/30/2016	MB2363076	Beverage Purchases	453.00
Staples Advantage	11/15/2016	MB3321372027	Amenities Office Supplies	36.18
Sysco-West Coast Florida	11/18/2016	MB611182396	Supplies	94.73
Sysco-West Coast Florida	11/25/2016	MB137008050	Food, Beverage & Supplies	1,312.87
Victoria's School of Dance LLC	11/22/2016	MBMIR112016	Dance Classes	1,764.00
WTS International, Inc.	10/28/2016	CN000043245	General Liability Insurance 10/16	(9.64)
WTS International, Inc.	10/28/2016	IN000080444	Job Advertising 09/16	105.00
WTS International, Inc.	11/1/2016	CN000043246	General Liability Insurance 11/16	(9.64)
WTS International, Inc.	11/1/2016	CN000043259	Health Insurance 11/16 - Credit	(936.00)
WTS International, Inc.	11/1/2016	RC000041068	Management Fees 12/16	954.07
WTS International, Inc.	11/1/2016	RC000041233	Health Insurance 12/16	1,755.00
WTS International, Inc.	11/7/2016	CN000043258	Health Insurance 10/16 Credit	(1,872.00)
			Total 400 - Mira Bay at Harbor Bay	5,654.69
Report Balance				230,952.84

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

Balance Sheet

1. Trust statement activity has been recorded through 11/30/16.
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 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 \$1,091,514.52 was received in December 2016.
6. Reserve Fund – Payment for Invoice FY16-17 in the amount of \$300,000.00 was received in December 2016.
7. Debt Service Fund 200 – Payment for Invoice FY16-17 in the amount of \$162,182.70 was received in December 2016.
8. Debt Service Fund 201 – Payment for Invoice FY16-17 in the amount of \$326,800.61 was received in December 2016.