

Harbor Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2019

Harbor Bay CDD
Balance Sheet
December 31, 2019

	General Fund	Mira Bay Fund	Reserve Fund	Seawall Fund	Evergreen Fund	Debt Service Fund	Seawall Construction Fund	Consolidated Total
ASSETS:								
CASH - GENERAL FUND OPERATING ACCOUNT	\$ 2,349,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,349,614
CASH - GENERAL FUND DEBIT CARD ACCOUNT	4,520	-	-	-	-	-	-	4,520
CASH - SEAWALL OPERATING ACCOUNT	-	-	-	92,651	-	-	-	92,651
CASH - MIRA BAY OPERATING ACCOUNT	-	140,189	-	-	-	-	-	140,189
CASH - MIRA BAY DEBIT CARD ACCOUNT	-	5,096	-	-	-	-	-	5,096
CASH - EVERGREEN OPERATING ACCOUNT	-	-	-	-	122,393	-	-	122,393
CASH - INVESTMENTS	792,374	-	884,510	875,312	101,548	-	-	2,653,744
INVESTMENTS:								
INTEREST FUND	-	-	-	-	-	480	-	480
RESERVE FUND	-	-	-	-	-	967,649	-	967,649
REVENUE FUND	-	-	-	-	-	1,584,340	-	1,584,340
CONSTRUCTION A1	-	-	-	-	-	-	16,960,540	16,960,540
CONSTRUCTION A1 SUB ACCOUNT - DISTRICT FUNDS	-	-	-	-	-	-	1,150,365	1,150,365
COST OF ISSUANCE	-	-	-	-	-	-	35,047	35,047
ACCOUNTS RECEIVABLE	3,194	-	-	-	-	-	-	3,194
ON ROLL ASSESSMENT RECEIVABLE	515,088	-	-	-	-	307,449	-	822,538
OFF ROLL ASSESSMENT RECEIVABLE	79,348	-	-	-	-	50,897	-	130,245
PREPAID	91,811	-	-	-	-	-	-	91,811
INVENTORY ASSETS:								
OUTFITTERS	-	385	-	-	-	-	-	385
CAFÉ	-	1,550	-	-	-	-	-	1,550
BEVERAGE	-	2,827	-	-	-	-	-	2,827
DEPOSITS	55,657	1,000	-	-	-	-	-	56,657
DUE FROM OTHER FUNDS	8,834	-	425,900	-	-	-	-	434,734
TOTAL CURRENT ASSETS	3,900,439	151,047	1,310,410	967,962	223,941	2,910,816	18,145,952	27,610,567
TOTAL ASSETS	\$ 3,900,439	\$ 151,047	\$ 1,310,410	\$ 967,962	\$ 223,941	\$ 2,910,816	\$ 18,145,952	\$ 27,610,567

Harbor Bay CDD
Balance Sheet
December 31, 2019

	General Fund	Mira Bay Fund	Reserve Fund	Seawall Fund	Evergreen Fund	Debt Service Fund	Seawall Construction Fund	Consolidated Total
LIABILITIES:								
ACCOUNTS PAYABLE	\$ 170,628	\$ 6,425	\$ -	\$ 23,600	\$ 220	\$ -	\$ 2,983	\$ 203,857
ACCRUED EXPENSES PAYABLE	27,252	10,510	-	159,702	-	-	-	197,463
DEFERRED ON ROLL ASSESSMENTS	515,088	-	-	-	-	307,449	-	822,538
DEFERRED OFF ROLL ASSESSMENTS	79,348	-	-	-	-	50,897	-	130,245
DEFERED REVENUE - OTHER	-	4,835	-	-	-	-	-	4,835
DEPOSITS	1,875	1,319	-	-	-	-	-	3,194
DUE TO OTHER FUNDS	425,900	215	8,619	-	-	-	-	434,734
SALES TAX PAYABLE	-	478	-	-	-	-	-	478
TIP PAYABLES	-	662	-	-	-	-	-	662
TOTAL CURRENT LIABILITIES	1,220,091	24,443	8,619	183,302	220	358,346	2,983	1,798,005
TOTAL LIABILITIES	\$ 1,220,091	\$ 24,443	\$ 8,619	\$ 183,302	\$ 220	\$ 358,346	\$ 2,983	\$ 1,798,005
FUND BALANCES:								
NON-SPENDABLE (DEPOSITS & PREPAID)	147,468	1,000	-	-	-	-	-	148,468
RESTRICTED FOR:								
DEBT SERVICE	-	-	-	784,660	-	2,552,469	-	3,337,130
CAPITAL RESERVE	-	-	1,301,791	-	-	-	18,142,969	19,444,759
1ST QUARTER OPERATING RESERVES	-	-	-	-	-	-	-	-
UNASSIGNED:	2,532,880	-	-	-	-	-	-	2,532,880
NET ASSETS								
UNRESTRICTED/UNRESERVED	-	125,604	-	-	223,721	-	-	349,325
TOTAL LIABILITIES & FUND BALANCES/NET ASSETS	\$ 3,900,439	\$ 151,047	\$ 1,310,410	\$ 967,962	\$ 223,941	\$ 2,910,816	\$ 18,145,952	\$ 27,610,567

Note: GASB 34 government wide financial statements are available in the annual independent audit of the District. The audit is available on the website and upon request.

Harbor Bay CDD

GENERAL FUND

Statement of Revenue, Expenditures and Change in Fund Balance For the period from October 1, 2019 through December 31, 2019

	FY2020 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
INTEREST EARNINGS	\$ 35,000	\$ 8,750	\$ 3,613	\$ (5,137)
SPECIAL ASSESSMENTS				
TAX ROLL	1,974,396	1,184,638	1,482,294	297,656
STREET LIGHT ASSESSMENT	154,740	154,740	151,897	(2,843)
OFF ROLL	628,949	628,949	553,610	(75,339)
OTHER MISCELLANEOUS REVENUE				
MISCELLANEOUS	-	-	-	-
TOTAL REVENUE	2,793,085	1,977,077	2,191,414	214,337
BALANCE FORWARD FROM PRIOR YEAR	1,559,285	-	-	-
TOTAL REVENUES AND BALANCE FORWARD	4,352,370	1,977,077	2,191,414	214,337
EXPENDITURES - ADMINISTRATIVE				
LEGISLATIVE:				
SUPERVISOR FEES	15,000	3,750	3,000	750
FINANCIAL & ADMINISTRATIVE:				
ADMINISTRATIVE SERVICES	10,000	2,500	2,083	417
DISTRICT MANAGEMENT	41,290	10,323	14,928	(4,606)
DISTRICT ENGINEER	150,000	37,500	43,791	(6,291)
DISCLOSURE REPORT	7,000	-	-	-
TRUSTEES FEES	12,000	1,372	1,372	-
ASSESSMENT ROLL	5,200	5,200	5,200	-
FINANCIAL & REVENUE COLLECTIONS	5,200	1,300	1,083	217
ACCOUNTING SERVICES	26,000	6,500	5,188	1,312
AUDITING SERVICES	3,510	-	-	-
ARBITRAGE REBATE CALCULATION	1,500	-	-	-
MISCELLANEOUS MAILINGS	1,500	375	921	(546)
PUBLIC OFFICIALS LIABILITY INSURANCE	3,701	925	903	22
LEGAL ADVERTISING	10,000	2,500	1,762	738
BANK FEES	-	-	-	-
DUES, LICENSES & FEES	4,000	1,000	2,203	(1,203)
MISCELLANEOUS FEES	3,000	750	727	23
PROPERTY TAXES	3,615	3,615	3,808	(193)
WEBSITE HOSTING, MAINTENANCE, BACKUP (EMAIL)	22,000	5,500	3,835	1,665
DISTRICT COUNSEL				
LEGAL COUNSEL	250,000	62,500	45,409	17,091
TOTAL ADMINISTRATIVE	574,516	145,610	136,214	9,396
EXPENDITURES - FIELD OPERATIONS				
SECURITY SERVICES				
SECURITY ASSETS AND FEES	75,000	18,750	-	18,750
REMOTE SECURITY	196,704	49,176	46,600	2,576
ELECTRIC UTILITY SERVICES				
STREET LIGHTS	154,740	38,685	39,277	(592)
UTILITY - RECREATION FACILITIES	75,000	18,750	16,609	2,141
UTILITY - GUARDHOUSE & GATE ELECTRIC	5,000	1,250	720	530
UTILITY - IRRIGATION	18,000	4,500	4,585	(85)
GAS UTILITY SERVICES				
UTILITY SERVICES	4,000	1,000	501	499
GARBAGE/SOLID WASTE CONTROL SERVICES				
GARBAGE - RECREATION FACILITY	2,500	625	1,032	(407)
WATER-SEWER COMBINATION SERVICES				
UTILITY SERVICES - AMENITIES	31,000	7,750	7,717	33
UTILITY - IRRIGATION	15,000	3,750	3,930	(180)
STORMWATER CONTROL				
AQUATIC MAINTENANCE	35,100	8,775	7,975	800
FOUNTAIN SERVICE REPAIRS	3,000	750	-	750
FOUNTAIN MAINTENANCE	1,036	259	-	259
MITIGATION AREA MONITORING & MAINTENANCE	4,000	1,000	-	1,000
OTHER PHYSICAL ENVIRONMENT				
GENERAL LIABILITY & PROPERTY INSURANCE	89,877	22,469	23,028	(559)
INSURANCE - FLOOD	15,760	3,940	3,293	647
MISCELLANEOUS MAINTENANCE	10,000	2,500	426	2,074
LANDSCAPE MAINTENANCE - GENERAL	322,688	80,672	104,147	(23,475)
LIGHTING MAINTENANCE & REPAIR	7,500	1,875	-	1,875
LANDSCAPE MAINTENANCE - SEA CREST	37,245	9,311	2,208	7,103
LANDSCAPE MAINTENANCE - OPTIONAL AREAS	48,040	12,010	4,040	7,970
LANDSCAPE - FERTILIZATION	74,300	18,575	12,800	5,775
LANDSCAPE - PEST CONTROL	43,302	10,826	9,924	902
IRRIGATION REPAIRS & MAINTENANCE	32,550	8,138	15,450	(7,313)
LANDSCAPE - MULCH	31,350	7,838	-	7,838
LANDSCAPE - ANNUALS	19,200	9,600	16,000	(6,400)
LANDSCAPE REPLACEMENT PLANTS, SHRUBS, TREES	50,000	12,500	2,925	9,575
FIELD SERVICES	6,500	1,625	-	1,625

Harbor Bay CDD

GENERAL FUND

Statement of Revenue, Expenditures and Change in Fund Balance For the period from October 1, 2019 through December 31, 2019

	FY2020 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
MINOR VOID REPAIR	1,000	250	103	147
FREEZE PROTECTION	6,300	1,575	-	1,575
ROAD & STREET FACILITIES				
STREET/PARKING LOT SWEEPING	4,750	1,188	-	1,188
MAINTENANCE	13,000	3,250	1,500	1,750
PARKS & RECREATION				
ONSITE STAFFING/EMPLOYMENT	270,000	67,500	57,908	9,592
WTS MANAGEMENT FEE	36,000	9,000	9,677	(677)
FACILITY CONTRIBUTION - MIRABAY CLUB	422,290	105,573	105,570	3
BUILDING REPAIRS & MAINTENANCE	35,000	8,750	3,175	5,575
MAINTENANCE SUPPLIES	15,000	3,750	1,161	2,589
GEM CAR REPAIRS & MAINTENANCE	2,500	625	-	625
PEST CONTROL	10,000	2,500	2,711	(211)
CLUBHOUSE AUDIO EQUIPMENT	500	500	-	500
COMPUTER SUPPORT, MAINTENANCE & REPAIR	10,000	2,500	-	2,500
PROJECT MANAGEMENT SYSTEM	4,102	1,026	-	1,026
CLEANING SUPPLIES	500	125	-	125
POOL OPERATION & MAINTENANCE	40,000	10,000	6,781	3,219
POOL HEATER MAINTENANCE	3,200	800	-	800
FACILITY A/C & HEATING MAINTENANCE & REPAIR	3,500	875	1,217	(342)
SIGN MAINTENANCE & REPAIRS	5,000	1,250	2,919	(1,669)
PRINTING SUPPLIES	500	125	-	125
OFFICE SUPPLIES	2,500	625	570	55
PLAYGROUND REPAIRS	2,500	625	1,500	(875)
TELEPHONE/INTERNET-GATE, BOAT LIFT & CLUB	30,000	7,500	7,858	(358)
BOAT LIFT SLING REPAIRS & MAINTENANCE	18,000	4,500	3,199	1,301
HOLIDAY DECORATIONS	12,000	12,000	4,347	7,653
TENNIS COURT MAINTENANCE & SUPPLIES	5,000	1,250	4,334	(3,084)
BASKETBALL COURT MAINTENANCE & SUPPLIES	1,500	375	-	375
ELEVATOR MAINTENANCE	3,500	875	2,596	(1,721)
DOG WASTE STATION SUPPLIES	5,000	1,250	-	1,250
ADMIRAL POINTE OPERATIONS				
WTS MANAGEMENT FEE	9,000	2,250	2,419	(169)
POOL OPERATIONS MAINTENANCE	7,000	1,750	1,050	700
ELECTRIC UTILITY - AMENITY FACILITIES	30,000	7,500	6,705	795
WATER UTILITY - AMENITY FACILITIES	1,020	255	263	(8)
SUPPLIES	1,500	375	-	375
CLUBHOUSE PEST CONTROL	300	75	95	(20)
BUILDING REPAIRS & MAINTENANCE	1,000	250	-	250
CONTINGENCY				
WORKING CAPITAL	600,000	-	-	-
MISCELLANEOUS CONTINGENCY	756,500	150,402	150,402	-
TOTAL FIELD OPERATIONS	3,777,854	769,916	701,247	68,669
TOTAL EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	4,352,370	915,526	837,461	78,065
OTHER FINANCING SOURCES AND (USES)				
RENEWAL & REPLACEMENT RESERVE				
RESERVE STUDY CONTRIBUTION	-	-	-	-
TOTAL RENEWAL & REPLACEMENT RESERVE	-	-	-	-
TOTAL EXPENDITURES	4,352,370	915,526	837,461	78,065
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	1,061,551	1,353,953	136,272
NET CHANGE IN FUND BALANCE	-	1,061,551	1,353,953	136,272
FUND BALANCE - BEGINNING	-	-	1,326,395	1,326,395
FUND BALANCE - INC IN RESERVE	-	-	-	-
FUND BALANCE - ENDING	-	1,061,551	2,680,348	1,462,667

Harbor Bay CDD

MIRA BAY FUND

Statement of Revenue, Expenditures and Change in Fund Balance For the period from October 1, 2019 through December 31, 2019

	FY2020 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUE				
AMENITY CENTER REVENUE				
PERSONAL TRAINING	\$ 34,835	\$ 8,709	\$ 7,121	\$ (1,588)
GROUP EXERCISE	20,075	5,019	2,689	(2,330)
TENNIS LESSONS	52,477	13,119	10,141	(2,978)
SWIM LESSONS	3,863	966	80	(886)
FACILITY RENTAL	9,859	2,465	4,440	1,975
MERCHANDISE SALES	449	112	-	(112)
FOOD SALES	86,546	21,637	13,299	(8,337)
PROGRAMS	171,593	42,898	27,832	(15,067)
BEVERAGE SALES (NON-ALCOHOLIC)	9,230	2,308	1,394	(914)
BEER	30,928	7,732	6,155	(1,577)
LIQUOR	23,143	5,786	4,248	(1,538)
WINE	16,207	4,052	4,909	857
TOTAL AMENITY CENTER REVENUE	459,205	114,801	82,307	(32,494)
OTHER MISCELLANEOUS REVENUES				
FACILITY FUNDING	422,290	105,573	105,570	(3)
PROXIMITY CARD REPLACEMENT	2,115	529	410	(119)
MISCELLANEOUS REVENUE	-	-	18,640	18,640
TOTAL OTHER MISCELLANEOUS REVENUE	424,405	106,101	124,620	18,519
TOTAL OPERATING REVENUE	883,610	220,903	206,927	(13,975)
BALANCE FORWARD FROM PRIOR YEAR	-	-	-	-
TOTAL OPERATING REVENUES AND BALANCE FORWARD	883,610	220,903	206,927	(13,975)
COST OF GOODS SOLD				
COS-MERCHANDISE RETAIL	269	67	-	(67)
COS-FOOD	54,524	13,631	11,217	(2,414)
COS-BEVERAGE (NON-ALCOHOLIC)	3,507	877	1,154	277
COS-BEER	11,752	2,938	3,157	219
COS-LIQUOR	8,794	2,199	2,128	(70)
COS-WINE	6,159	1,540	2,692	1,152
TOTAL COST OF GOODS SOLD	85,005	21,251	20,348	(903)
GROSS PROFIT	798,605	199,651	186,579	(13,072)
OPERATING EXPENSES				
PAYROLL & RELATED EXPENSES				
PAYROLL MANAGEMENT	103,008	25,752	25,852	(100)
PAYROLL ADMINISTRATIVE	20,628	5,157	5,334	(177)
PAYROLL RECEPTION	66,732	16,683	14,632	2,051
PAYROLL POOL ATTENDANTS	75,482	18,870	800	18,071
PROGRAM ATTENDANTS	-	-	14,120	(14,120)
PERSONAL TRAINING COMMISSIONS	17,418	4,355	5,565	(1,211)
GROUP FITNESS COMMISSIONS	14,352	3,588	4,240	(652)
TENNIS COMMISSIONS	36,734	9,183	7,940	1,244
AQUATICS COMMISSIONS	2,189	547	32	515
PAYROLL OUTFITTERS	3,080	770	-	770
PAYROLL CAFÉ	79,994	19,998	19,237	761
MAINTENANCE PAYROLL	86,832	21,708	21,481	227
PAYROLL TAXES	42,708	10,677	9,532	1,145
PAYROLL HR ADMIN SUPPORT	12,661	3,165	3,034	132
BENEFITS	59,920	14,980	11,925	3,055
WORKERS COMPENSATION	16,561	4,140	3,968	172
PARKS & RECREATION				
CREDIT CARD PROCESSING FEES	16,072	4,018	6,983	(2,965)
CLEANING SUPPLIES	7,500	1,875	1,842	33
DAILY OPERATIONS SOFTWARE	10,592	2,648	1,057	1,590
GENERAL LIABILITY INSURANCE	10,812	2,703	3,347	(644)
CONTINUING EDUCATION	400	100	-	100
LAUNDRY, TOWELS, LINEN	1,600	400	482	(82)
MARKETING & PROMOTIONS	850	213	327	(114)
POSTAGE & SHIPPING	150	38	1,090	(1,052)
PRINTING SUPPLIES	4,600	1,150	765	385
TRAVEL	700	175	-	175
UNIFORMS	1,000	250	-	250
EMPLOYEE RECOGNITION	300	75	-	75
MISCELLANEOUS	1,000	250	620	(370)

Harbor Bay CDD

MIRA BAY FUND

Statement of Revenue, Expenditures and Change in Fund Balance For the period from October 1, 2019 through December 31, 2019

	FY2020 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
COMPUTER REPAIRS & MAINTENANCE	1,200	300	-	300
CELLULAR PHONES & OTHER REIMBURSEMENTS	900	225	208	17
MEMBER & GUEST SUPPLIES	5,000	1,250	1,712	(462)
OPERATING SUPPLIES	28,000	7,000	6,825	175
AMENITIES OFFICE EXPENSES	1,295	324	201	122
PROGRAM SUPPLIES	62,960	15,740	20,577	(4,837)
FURNITURE, FIXTURES, & EQUIPMENT	1,000	250	987	(737)
EQUIPMENT MAINTENANCE/REPAIR	500	125	220	(95)
FITNESS REPAIRS & MAINTENANCE	3,875	969	544	425
CONTINGENCY				
CAPITAL PROJECTS	-	-	-	-
TOTAL FIELD OPERATIONS	798,605	199,651	195,478	4,174
TOTAL OPERATING EXPENSE	798,605	199,651	195,478	4,174
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(8,899)	(8,899)
CHANGE IN NET POSITION	-	-	(8,899)	(8,899)
NET ASSETS - BEGINNING	-	-	135,503	135,503
NET ASSETS- ENDING	\$ -	\$ -	\$ 126,604	\$ 126,604

Harbor Bay CDD
RESERVE FUND
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2019 through December 31, 2019

	FY2020 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
INTEREST--INVESTMENT	\$ -	\$ -	\$ 3,569	\$ 3,569
SPECIAL ASSESSMENTS				
TAX ROLL	425,900	425,900	425,900	-
MISCELLANEOUS REVENUE	-	-	-	-
TOTAL REVENUE	425,900	425,900	429,469	3,569
BALANCE FORWARD FROM PRIOR YEAR	-	-	-	-
TOTAL REVENUES AND BALANCE FORWARD	425,900	425,900	429,469	3,569
EXPENDITURES				
CONTINGENCY				
CAPITAL RESERVES	425,900	21,772	21,772	-
TOTAL EXPENDITURES	425,900	21,772	21,772	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	404,128	407,696	3,569
FUND BALANCE - BEGINNING	-	-	894,094	894,094
FUND BALANCE FORWARD	-	-	-	-
FUND BALANCE - ENDING	\$ -	\$ 404,128	\$ 1,301,791	\$ 897,663

Beginning of Year Reserves	1,041,986	
FY 2018 Reserves	325,082	
FY 2019 Reserves	437,795	
FY 2020 Reserves - Interest	3,569	
Total Reserve Contributions		\$ 1,808,432
Total FY 2018 Reserve Expenditure	(453,211)	
Total FY 2019 Reserve Expenditure	(457,558)	
Total FY 2020 Reserve Expenditure		
Floor Covering, Exercise Room	(750)	
Paint Finish Applications, Phased	(12,403)	
Total Reserve Expenditures		(923,922)
Total Remaining Reserve Funds		\$ 884,510
FY 2020 Projects Payable and Planned		
FY 2020 Projects Finished and to be paid from Reserve Fund		
Signage, Street Signs	(2,919)	
Exercise Equipment, Strength Training	(1,700)	
Paint Finish Applications, Phased	(4,000)	
Total FY 2020 Projects Finished and to be paid from Reserve Fund		(8,619)
Planned FY 2020 Projects		
Pond Fountains - Contract still needs to be executed		(33,880)
Total Remaining Reserve Funds after FY 2020 Payable & Planned Projects		\$ 842,011

Harbor Bay CDD
SEAWALL FUND
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2019 through December 31, 2019

	FY2020 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
INTEREST--INVESTMENT	\$ -	\$ -	\$ 3,746	\$ 3,746
SPECIAL ASSESSMENTS				
TAX ROLL	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
TOTAL REVENUE	-	-	3,746	3,746
BALANCE FORWARD FROM PRIOR YEAR	680,000	-	-	-
TOTAL REVENUES AND BALANCE FORWARD	680,000	-	3,746	3,746
EXPENDITURES				
LEGAL COUNSEL				
DISTRICT COUNSEL	-	-	-	-
SPECIAL LEGAL SERVICES	30,000	7,500	12,024	4,524
SEAWALL INSPECTIONS				
DISTRICT ENGINEER	20,000	5,000	30,726	25,726
SPECIAL ENGINEER SERVICES	30,000	7,500	1,175	(6,325)
CONTINGENCY				
UPLAND CLAIMS	500,000	125,000	66,698	(58,302)
MISCELLANEOUS CONTINGENCY	100,000	25,000	34	(24,966)
TOTAL EXPENDITURES	680,000	-	110,658	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	(106,912)	3,746
FUND BALANCE - BEGINNING	-	-	891,572	891,572
FUND BALANCE FORWARD	-	-	-	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ 784,660	\$ 895,318

**Harbor Bay CDD
EVERGREEN FUND**

**Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2019 through December 31, 2019**

	FY2020 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
INTEREST EARNINGS	\$ -	\$ -	\$ 406	\$ 406
OTHER MISCELLANEOUS REVENUES				
BOAT REGISTRATIONS	13,750	3,438	2,000	(1,438)
BOAT RENEWALS	12,850	3,213	551	(2,662)
RESIDENT FINES	800	200	-	(200)
TOTAL REVENUE	27,400	6,850	2,956	(4,300)
BALANCE FORWARD FROM PRIOR YEAR	40,850	-	-	-
TOTAL REVENUES AND BALANCE FORWARD	68,250	6,850	2,956	(4,300)
EXPENDITURES - ADMINISTRATIVE				
FINANCIAL & ADMINISTRATIVE				
OFFICE EXPENSES	1,000	250	34	216
LEGAL COUNSEL				
LEGAL SERVICES	2,500	625	-	625
CONTINGENCY				
CAPITAL PROJECTS	-	-	-	-
TOTAL ADMINISTRATIVE EXPENDITURE	3,500	875	34	841
EXPENDITURES - FIELD OPERATIONS				
LAW ENFORCEMENT				
HARBOR PATROL	18,144	4,536	2,740	1,796
OTHER				
BOATING SAFETY COURSES	303	76	-	76
CANAL INSPECTIONS	1,303	326	-	326
VESSEL PURCHASE	40,000	10,000	-	10,000
NAVIGATIONAL POST & SIGN REPAIR	5,000	1,250	37	1,213
TOTAL FIELD OPERATIONS EXPENDITURE	64,750	16,188	2,777	13,411
TOTAL EXPENDITURES	68,250	17,063	2,811	14,251
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(10,213)	145	(18,551)
NET CHANGE IN FUND BALANCE	-	(10,213)	145	(18,551)
NET ASSETS - BEGINNING	-	-	223,576	223,576
NET ASSETS- ENDING	\$ -	\$ (10,213)	\$ 223,721	\$ 205,025

Harbor Bay CDD
DEBT SERVICE SERIES 2019
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2019 through December 31, 2019

	FY2020 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
SPECIAL ASSESSMENTS				
TAX ROLL	\$ 1,505,179	\$ 903,107	\$ 1,197,736	\$ 294,629
EXCESS FEES	-	-	14,414	14,414
OFF ROLL	422,972	422,972	372,075	(50,897)
INTEREST	-	-	4,085	4,085
TOTAL REVENUE	1,928,151	1,326,079	1,588,309	262,230
EXPENDITURES				
FINANCIAL & ADMINISTRATIVE	-	-	-	-
DEBT SERVICE OBLIGATION				
INTEREST	1,028,151	175,388	175,388	-
PRINCIPAL	900,000	-	-	-
TOTAL EXPENDITURES	1,928,151	175,388	175,388	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	1,150,691	1,412,921	262,230
OTHER FINANCING SOURCES (USES)				
TRANSFER OUT	-	-	(8,067)	(8,067)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(8,067)	(8,067)
NET CHANGE IN FUND BALANCE	-	1,150,691	1,404,854	254,163
FUND BALANCE - BEGINNING	-	-	1,147,615	1,147,615
FUND BALANCE FORWARD	-	-	-	-
FUND BALANCE - ENDING	\$ -	\$ 1,150,691	\$ 2,552,469	\$ 1,401,778

Harbor Bay CDD
CAPITAL PROJECTS FUND
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2019 through December 31, 2019

	CAPITAL PROJECTS ACTUAL YTD
REVENUE	
INTEREST REVENUE	\$ 66,999
MISCELLANEOUS	-
TOTAL REVENUE	66,999
 EXPENDITURES	
VERIFICATION AGENT	4,733
TOTAL EXPENDITURES	4,733
 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	 62,265
 OTHER FINANCING SOURCES (USES)	
BOND PROCEEDS	-
TRANSFER-IN	8,067
TRANSFER-OUT	-
TOTAL OTHER FINANCING SOURCES (USES)	8,067
 NET CHANGE IN FUND BALANCE	 70,332
 FUND BALANCE - BEGINNING	 18,072,636
 FUND BALANCE - ENDING	 \$ 18,142,969

HARBOR BAY CDD
Community Development District
Operating Accounts Reconciliations
December 31, 2019

	<u>GENERAL FUND</u>	<u>MIRA BAY FUND</u>	<u>RESERVE FUND</u>	<u>SEAWALL FUND</u>	<u>EVERGREEN FUND</u>
Balance Per Bank Statement	\$ 2,382,679.92	\$ 123,956.80	\$ 884,509.69	\$ 102,455.68	\$ 122,392.83
Less: Outstanding Checks	(33,066.29)	-	-	(9,805.00)	-
Adjusted Bank Balance	<u>\$ 2,349,613.63</u>	<u>\$ 123,956.80</u>	<u>\$ 884,509.69</u>	<u>\$ 92,650.68</u>	<u>\$ 122,392.83</u>
Beginning Bank Balance Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Receipts & Credits	2,403,736.38	154,795.57	884,509.69	102,490.04	122,427.19
Cash Disbursements	(54,122.75)	(30,838.77)	-	(9,839.36)	(34.36)
Balance Per Books	<u>\$ 2,349,613.63</u>	<u>\$ 123,956.80</u>	<u>\$ 884,509.69</u>	<u>\$ 92,650.68</u>	<u>\$ 122,392.83</u>

HARBOR BAY CDD
GENERAL FUND CHECK REGISTER
FY2020

DATE	CHECK NO.	PAYEE		Deposit	Payment	Balance
12/3/2019	11561	Anthem Reporting	Meeting Appearance Fee 10/19		324.45	324.45
12/3/2019	11563	Atlas Professional Services, Inc.	IT Services 11/19		85.00	409.45
12/3/2019	11586	Austin Outdoor, LLC dba Yellowstone Landscape	Palm Weevil Injection Q3		2,400.00	2,809.45
12/11/2019	11588	Badboar Trapping & Outfitters, LLC	Monthly Service 11/19		700.00	3,509.45
12/11/2019	11588	Badboar Trapping & Outfitters, LLC	Monthly Service 12/19		600.00	4,109.45
12/3/2019	11564	Ballengier & Company, Inc.	IMMS Central Control Monitoring 11/19		435.00	4,544.45
12/3/2019	11564	Ballengier & Company, Inc.	WUP - Monthly Permit Reporting 11/19		490.00	5,034.45
12/3/2019	11565	BOCC	Hills, County Water Summary 11/19		2,981.39	8,015.84
12/11/2019	11587	Bright House Networks	107 Manns Harbor Dr 11/19		186.69	8,202.53
12/3/2019	11566	Capital Land Management Corporation	Tennis Court Drainage 11/19		3,377.00	11,579.53
12/11/2019	11589	Capital Land Management Corporation	Fertilization 11/19		9,200.00	20,779.53
12/12/2019	11599	Capital Land Management Corporation	Tennis Court Landscape Balance 12/19		5,107.50	25,887.03
12/11/2019	11590	Cardno, Inc.	Seawall Vegetation Control 09/19		100.00	25,987.03
12/11/2019	11591	Crosspoint Landscape & Design, Inc.	Playground Mulch 12/19		12,684.00	38,671.03
12/3/2019	11573	Daniel J. Leventry	Board of Supervisors Meeting 11/21/19		200.00	38,871.03
12/3/2019	11562	DG Morrison Inc. - Arete Industries	Deposit - Signage 12/19		2,919.00	41,790.03
12/3/2019	11569	Frontier Communications of Florida	Security Cameras 11/19		111.83	41,901.86
12/3/2019	11570	Frontier Communications of Florida	Phone/Internet/Cable 11/19		563.92	42,465.78
12/11/2019	11592	Frontier Communications of Florida	Internet/Gate - Bay Breeze 12/19		100.98	42,566.76
12/11/2019	11593	Frontier Communications of Florida	Clubhouse Telephone 12/19		285.52	42,852.28
12/11/2019	11594	Frontier Communications of Florida	Phone/Internet/Gate Summary 11/19 B		639.64	43,491.92
12/12/2019	11600	Gas South, LLC	Gaslights 11/19		265.79	43,757.71
12/3/2019	11571	Greenworks Inc.	Palm Injection 11/19		7,524.00	51,281.71
12/3/2019	11572	Gulf Coast Air Systems, Inc.	Maintenance & Filter		870.00	52,151.71
12/12/2019	11605	Harbor Bay Community Development District	Transfer FIT Account Balances		2,653,433.86	2,705,585.57
12/3/2019	11568	Hidden Eyes LLC dba Envera Systems	Security Monitoring & Maintenance 01/20		15,551.28	2,721,136.85
12/3/2019	11568	Hidden Eyes LLC dba Envera Systems	Security Monitoring & Maintenance 12/19		15,533.28	2,736,670.13
12/11/2019	11595	Main Gate Enterprises	Service Call 09/19		5,417.00	2,742,087.13
12/3/2019	11575	Michael Lee Maurer	Board of Supervisors Meeting 11/21/19		200.00	2,742,287.13
12/3/2019	11576	Mobex, Inc.	Mobile Calling Services 12/19		230.00	2,742,517.13
12/3/2019	11577	Netix Solutions, LLC	Website Service Fee 12/19		300.00	2,742,817.13
12/12/2019	11601	Netix Solutions, LLC	Website Service Fee 10/19		300.00	2,743,117.13
12/12/2019	11601	Netix Solutions, LLC	Website Service Fee 11/19		300.00	2,743,417.13
12/3/2019	11567	Paul Curley	Board of Supervisors Meeting 11/21/19		200.00	2,743,617.13
12/12/2019	11602	Pelican Aire Commercial Service, Inc.	Clean Refrigerator 12/19		392.00	2,744,009.13
12/3/2019	11578	Pesco	Gaslights 10/19		68.34	2,744,077.47
12/12/2019	11603	Pinnacle Construction of SW FL, LLC	Building Painting - Balance		4,000.00	2,748,077.47
12/3/2019	11579	Poseidon Pool Services, LLC	Monthly Pool/Spa Services 11/19		2,550.00	2,750,627.47
12/3/2019	11581	Republic Services #696	Waste Services 12/19		256.70	2,750,884.17
12/3/2019	11580	Rizzetta & Company, Inc.	District Management Services 12/19		3,337.51	2,754,221.68
12/3/2019	11582	Rizzetta Amenity Services, Inc.	Amenity Management Services 11/19		7,424.54	2,761,646.22
12/12/2019	11604	Rizzetta Amenity Services, Inc.	Out of Pocket Expenses 11/19		181.11	2,761,827.33
12/3/2019	11585	Ryan A. Wick	Board of Supervisors Meeting 11/21/19		200.00	2,762,027.33
12/3/2019	11583	Schindler Elevator Corporation	Monthly Elevator Billing 12/19		230.00	2,762,257.33
12/3/2019	11574	Steven Lockom	Board of Supervisors Meeting 11/21/19		200.00	2,762,457.33
12/11/2019	11596	Tampa Electric Company	Gas Street Lights 11/19		148.58	2,762,605.91
12/11/2019	11596	Tampa Electric Company	TECO Electric Summary Bill 11/19		2,047.70	2,764,653.61
12/11/2019	11597	Terminix Processing Center	Admiral Pointe 11/19		55.00	2,764,708.61
12/11/2019	11597	Terminix Processing Center	Club House Pest Control 11/19		404.00	2,765,112.61
12/11/2019	11598	Welch Tennis Courts, Inc.	Eagle Drag Broom 09/19		543.98	2,765,656.59
12/11/2019	11598	Welch Tennis Courts, Inc.	HydroBlend Bags		956.97	2,766,613.56
12/3/2019	11584	Yard Masters Tree Trimming	Dirt - Clubhouse Playground 11/19		1,500.00	2,768,113.56
12/3/2019	11584	Yard Masters Tree Trimming	Remove Root Balls 11/19		1,925.00	2,770,038.56
Prior Management Checks Paid 12/1/2019-12/12/2019						2,770,038.56
Bank Balance						
12/17/2019		Bank United	Funds Transfer	2,403,637.66		2,403,637.66
12/19/2019	9998	DPFG	CDD MGMT - December, FY20 Budget Amendment Preparation		6,595.05	2,397,042.61
12/24/2019	12242019DB	Deluxe Bus Sys.	Checks		34.36	2,397,008.25
12/27/2019	1004	Arete Industries	Sign Repair		2,919.00	2,394,089.25
12/27/2019	1003	Capital Land Management	Seasonal Annuals Change Out December 2019		8,000.00	2,386,089.25
12/27/2019	1001	DPFG	CDD MGMT - January 2020		3,508.05	2,382,581.20
12/27/2019	1005	Cardno, Inc.	Engineering Services thru 12/20/2019		33,066.29	2,349,514.91
12/31/2019		Bank United	Interest	98.72		2,349,613.63
GENERAL FUND TOTAL				2,403,736.38	54,122.75	2,349,613.63

**HARBOR BAY
MIRA BAY CHECK REGISTER
FY2020**

DATE	CHECK NO.	PAYEE		Deposit	Payment	Balance
12/3/2019	4280	Aroma Coffee Services, Inc	Beverage Purchase11/19		107.25	107.25
12/3/2019	4281	Cintas Corporation#074	Supplies 11/19		1,177.72	1,284.97
12/11/2019	4294	DeConna Ice Cream	Ice Cream Purchases		173.52	1,458.49
12/3/2019	4282	DeConna Ice CreamCompany, Inc	Ice Cream Purchases11/19		147.80	1,606.29
12/3/2019	4283	FitRev, Inc.	Rubber Grip Plates11/19		607.80	2,214.09
12/11/2019	4296	Florida Department ofRevenue	Florida Sales andUse Tax 11/19		736.20	2,950.29
12/3/2019	4284	JJ Taylor DistributingFlorida, Inc.	Beverages 11/19		218.20	3,168.49
12/11/2019	4302	Katrina Padgett dba Trina's Trains and Things	Christmas Train - Winter Wonderland		550.00	3,718.49
12/11/2019	4297	Lee's Ice	Snow Slide - WinterWonderland		2,500.00	6,218.49
12/3/2019	4285	Park Produce	Produce for Harbor		106.30	6,324.79
12/11/2019	4298	Park Produce	Produce for HarborBay 12/19		42.86	6,367.65
12/11/2019	4299	Pepin DistributingCompany Inc	Beverage Purchases12/19		188.75	6,556.40
12/3/2019	4287	Phenomenal Exercise Equipment Repair Serv Inc	Maintenance Fee11/19		135.00	6,691.40
12/3/2019	4287	Phenomenal Exercise Equipment Repair Serv Inc	Repairs 11/19		274.00	6,965.40
12/3/2019	4288	Southern Glazer's Wine and Spirits of Florida	Beverage Purchases11/19		549.06	7,514.46
12/11/2019	4300	Southern Glazer's Wine and Spirits of Florida	Beverage Purchases12/19		1,065.90	8,580.36
12/3/2019	4289	Staples Advantage	Supplies 11/19		316.98	8,897.34
12/11/2019	4293	Stephanie C. Ballinger	Balance - Horse Carriage for Winter Wond		600.00	9,497.34
12/3/2019	4290	Sysco-West CoastFlorida	Food, Beverage & Supplies 11/19		1,180.70	10,678.04
12/11/2019	4301	Sysco-West CoastFlorida	Food, Beverage & Supplies 12/19		999.62	11,677.66
12/3/2019	4291	Tidelines, Inc.	Tidebook 11/19		55.17	11,732.83
12/3/2019	4292	Victoria's School ofDance LLC	Dance Classes 11/19		1,525.50	13,258.33
Prior Management Checks Paid 12/1/2019-12/12/2019						13,258.33
Bank Balance						
12/17/2019		Bank United	Funds Transfer	153,727.74		153,727.74
12/18/2019	9997	Adkins, Ashley	Christmas Party Reimbursable		533.03	153,194.71
12/24/2019	12242019DB	Deluxe Bus Sys.	Checks		34.36	153,160.35
12/27/2019	WIRE1227193	WTS International, Inc.	Employee Benefits Reimbursement		3,975.00	149,185.35
12/27/2019	WIRE122719	WTS International, Inc.	Monthly Activities Management Fees - 01/01/20-01/07/20		1,061.93	148,123.42
12/27/2019	WIRE1227192	WTS International, Inc.	Payroll 12/8/19-12/27/19		20,209.45	127,913.97
12/27/2019		Harbor Bay CDD	Reimbursement	1,061.93		128,975.90
12/27/2019		Bank United	Funds Transfer		5,000.00	123,975.90
12/31/2019		Bank United	Service Charge		25.00	123,950.90
12/31/2019		Bank United	Interest	5.90		123,956.80
MIRA BAY FUND TOTAL				154,795.57	30,838.77	123,956.80

**HARBOR BAY CDD
RESERVE FUND CHECK REGISTER
FY2020**

DATE	CHECK NO.	PAYEE		Deposit	Payment	Balance	
Bank Balance							
12/12/2019		Bank United	Account Opening	884,509.69		884,509.69	
RESERVE FUND TOTAL				884,509.69	0.00	884,509.69	

**HARBOR BAY CDD
SEAWALL FUND CHECK REGISTER
FY2020**

DATE	CHECK NO.	PAYEE		Deposit	Payment	Balance
Bank Balance						
12/17/2019			Funds Transfer	102,485.83		102,485.83
12/27/2019	1001	Cardno, Inc.	Engineering Services - Upland Claims		9,805.00	92,680.83
12/27/2019	12272019DB	Deluxe Bus Sys.	Checks		34.36	92,646.47
12/31/2019			Interest	4.21		92,650.68
SEAWALL FUND TOTAL				102,490.04	9,839.36	92,650.68

**HARBOR BAY CDD
EVERGREEN FUND CHECK REGISTER
FY2020**

DATE	CHECK NO.	PAYEE	Deposit	Payment	Balance
12/3/2019	174	Hillsborough County Sheriffs Office	Admin/Boat Fees 11/19	220	220
12/3/2019	173	Kevin D Withey	Off Duty Evergreen 11/19	520	740
12/3/2019	172	Scott E Jones	Off Duty Evergreen 11/19	520	1260
Prior Management Checks Paid 12/1/2019-12/12/2019				1,260.00	
Bank Balance					
12/17/2019		Bank United	Fund Transfer	122,422.16	122,422.16
12/24/2019	12242019DB	Deluxe Bus. Sys	Checks	34.36	122,387.80
12/31/2019		Bank United	Checks	5.03	122,392.83
EVERGREEN FUND TOTAL				122,427.19	122,392.83