

STATEMENT 1  
FY 2021 ADOPTED BUDGET - GENERAL FUND

		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 AMENDED	PROJECTED Year End	FY 2021 ADOPTED	2020-2021 Variance
<b>REVENUE</b>								
1	GENERAL FUND REVENUE ASSESSMENTS (Tax Roll - NET)	\$ 2,294,463	\$ 2,608,046	\$ 2,947,214	\$ 1,974,396	2,006,744	1,974,396	\$ -
2	GENERAL FUND ASSESSMENTS TO BE TRANSFERRED TO RESERVES (FY 21)	-	-	-	-	-	450,000	450,000
3	INCREASE IN GENERAL FUND ASSESSMENTS - FY 21	-	-	-	-	-	415,199	
4	TOTAL ASSESSMENT REVENUE (on roll)	2,294,463	2,608,046	2,947,214	1,974,396	2,006,744	2,839,595	\$ 450,000
5	STREET LIGHT ASSESSMENTS	155,433	156,298	155,896	154,740	154,740	154,740	-
6	OFF ROLL	678,284	768,516	916,696	628,949	555,065	628,949	-
7	INTEREST	8,263	18,988	39,560	35,000	10,694	12,000	(23,000)
8	MISCELLANEOUS	-	-	80	-	7,817	-	-
9	STREETLIGHTS - PARK SQUARE	-	-	-	-	6,375	9,600	9,600
10	FUND BALANCE FORWARD (Audit Adjusted - FY 2019)	-	-	-	1,294,265	1,073,085	107,500	(1,186,765)
11	<b>TOTAL REVENUE</b>	<b>3,136,443</b>	<b>3,551,848</b>	<b>4,059,446</b>	<b>4,087,350</b>	<b>3,814,520</b>	<b>3,752,384</b>	<b>(750,165)</b>
12	<b>EXPENDITURES</b>							
13	<b>ADMINISTRATIVE</b>							
14	<b>LEGISLATIVE</b>							
15	SUPERVISOR FEES	17,600	11,000	11,000	15,000	14,200	15,000	-
16	<b>FINANCIAL &amp; ADMINISTRATIVE</b>							
17	ADMINISTRATIVE SERVICES	10,221	10,000	10,000	2,097	3,814	-	(2,097)
18	DISTRICT MANAGEMENT	42,350	40,175	34,574	43,802	45,895	46,000	2,198
19	DISTRICT ENGINEER	78,248	136,001	133,836	150,000	301,231	150,000	-
20	DISCLOSURE REPORT	2,350	2,200	2,000	7,000	2,702	5,000	(2,000)
21	TRUSTEES FEES	7,812	7,812	4,438	12,000	7,004	7,005	(4,995)
22	ASSESSMENT ROLL	-	5,200	5,200	5,200	5,200	-	(5,200)
23	FINANCIAL & REVENUE COLLECTIONS	10,000	5,200	-	4,946	4,619	5,000	54
24	ACCOUNTING SERVICES	19,492	22,350	24,900	26,815	24,983	28,000	1,185
25	AUDITING SERVICES	3,700	3,510	3,510	3,510	3,510	4,000	490
26	ARBITRAGE REBATE CALCULATION	500	500	-	1,500	1,500	1,500	-
27	MISCELLANEOUS MAILINGS	-	1,854	-	1,500	3,538	2,000	500
28	PUBLIC OFFICIALS LIABILITY INSURANCE	4,969	3,525	3,525	3,701	3,617	3,794	93
29	LEGAL ADVERTISING	15,563	15,265	9,095	10,000	10,807	10,000	-
30	DUES, LICENSES & FEES	5,650	3,203	4,835	4,000	3,977	4,000	-
31	MISCELLANEOUS FEES	-	688	1,639	3,000	8,868	10,000	7,000
32	PROPERTY TAXES	3,353	9,061	3,470	3,615	3,808	3,900	285
33	WEBSITE HOSTING, MAINTENANCE, BACKUP (EMAIL)	2,895	3,460	5,550	24,405	11,930	6,900	(17,505)
34	DISTRICT COUNSEL	390,885	194,488	282,423	250,000	474,073	250,000	-
35	<b>TOTAL ADMINISTRATIVE</b>	<b>615,588</b>	<b>475,492</b>	<b>539,995</b>	<b>572,091</b>	<b>935,276</b>	<b>552,099</b>	<b>(19,992)</b>

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36							-
37	<b>FIELD OPERATIONS</b>						
38	<b>SECURITY SERVICES</b>						
39	43,100	16,760	-	50,000	20,000	50,000	-
40	228,455	195,079	158,824	196,704	196,704	196,704	-
41	<b>ELECTRIC UTILITY SERVICES</b>						
42	150,893	157,976	154,416	154,740	166,068	166,800	12,060
43	85,617	74,218	67,377	75,000	72,355	75,000	-
44	4,646	3,127	3,236	5,000	4,326	4,000	(1,000)
45	17,968	16,346	17,032	18,000	16,598	18,000	-
46	<b>GAS UTILITY SERVICES</b>						
47	4,371	3,187	3,818	4,000	2,835	4,000	-
48	<b>GARBAGE/SOLID WASTE CONTROL SERVICES</b>						
49	2,298	2,615	2,813	2,500	3,589	3,620	1,120
50	<b>WATER-SEWER COMBINATION SERVICES</b>						
51	31,311	30,862	25,342	31,000	31,097	31,000	-
52	11,296	8,808	14,025	15,000	18,998	15,000	-
53	<b>STORMWATER CONTROL</b>						
54	34,398	34,000	31,300	35,100	34,300	35,100	-
55	-	98	6,160	3,000	1,000	3,000	-
56	2,400	2,977	5,535	1,036	1,295	1,100	64
57	-	-	3,431	4,000	1,400	4,000	-
58	<b>OTHER PHYSICAL ENVIRONMENT</b>						
59	89,587	82,827	91,119	89,877	92,589	90,833	956
60	14,591	12,552	10,127	15,760	15,760	15,760	-
61	-	-	14,300	10,000	10,806	10,000	-
62	328,936	323,638	301,997	312,000	312,147	312,000	-
63	39,851	1,339	8,793	7,500	-	7,500	-
64	34,562	36,965	33,187	37,245	2,208	-	(37,245)
65	41,900	48,480	44,440	48,040	15,590	12,600	(35,440)
66	84,400	85,250	62,200	77,100	77,100	77,100	-
67	30,085	35,036	72,252	57,200	57,200	57,200	-

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68	37,098	36,538	35,745	60,600	102,373	51,600	(9,000)
69	36,390	36,895	-	31,350	33,250	40,000	8,650
70	9,600	9,600	8,524	32,000	32,000	32,000	-
71	52,860	97,939	97,110	50,000	47,621	75,000	25,000
72	10,243	4,625	5,913	6,500	-	-	(6,500)
73	28,960	264	2,085	1,000	9,919	1,000	-
74	-	-	-	6,300	-	6,300	-
75	<b>ROAD &amp; STREET FACILITIES</b>						
76	4,875	5,400	5,400	4,750	5,400	7,200	2,450
77	21,641	14,841	3,747	13,000	19,211	13,000	-
78	<b>1,482,332</b>	<b>1,378,242</b>	<b>1,290,248</b>	<b>1,455,302</b>	<b>1,403,739</b>	<b>1,416,417</b>	<b>(38,885)</b>
79	<b>PARKS &amp; RECREATION</b>						
80	181,807	199,012	225,181	277,988	213,635	275,960	(2,028)
81	39,750	36,000	33,000	12,677	9,677	-	(12,677)
82	28,578	24,185	33,838	35,000	26,207	30,000	(5,000)
83	14,962	11,962	15,108	15,000	8,302	15,000	-
84	1,468	180	1,666	2,500	989	2,500	-
85	5,462	11,561	8,722	10,000	12,909	12,600	2,600
86	-	98	-	500	5,000	500	-
87	5,701	4,073	9,352	10,000	5,696	10,000	-
88	-	-	-	4,102	4,102	-	(4,102)
89	-	280	289	500	-	500	-
90	42,586	27,511	34,685	40,000	41,688	32,000	(8,000)
91	-	847	585	3,200	1,557	3,200	-
92	6,149	12,261	14,740	3,500	5,990	5,000	1,500
93	465	1,605	5,068	5,000	5,272	5,000	-
94	-	-	-	500	459	500	-
95	2,243	2,052	4,213	2,500	1,770	2,500	-
96	-	-	1,588	2,500	3,159	4,000	1,500
97	33,130	28,893	28,171	30,000	30,472	30,000	-
98	14,900	20,198	21,071	18,000	7,780	18,000	-
99	11,250	9,000	11,832	12,000	4,347	12,000	-
100	1,986	3,117	2,428	5,000	14,135	5,000	-
101	-	-	-	-	22,597	31,311	31,311
102	-	1,162	1,519	1,500	-	1,500	-
103	6,118	5,392	7,023	3,500	6,217	6,000	2,500

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104 DOG WASTE STATION SUPPLIES	4,180	5,681	7,996	5,000	7,577	7,320	2,320
105 ADMIRAL POINTE OPERATIONS					-		
106 WTS MANAGEMENT FEE	9,000	9,000	8,250	3,169	2,420	-	(3,169)
107 POOL OPERATION & MAINTENANCE	6,985	6,738	4,843	7,000	6,504	8,000	1,000
108 ELECTRIC UTILITY - AMENITY FACILITIES	21,933	28,709	26,680	30,000	19,067	30,000	-
109 WATER UTILITY - AMENITY FACILITIES	982	1,102	1,074	1,020	951	1,020	-
110 SUPPLIES	774	49	-	1,500	304	1,000	(500)
111 CLUBHOUSE PEST CONTROL	300	314	480	300	670	660	360
112 BUILDING REPAIRS & MAINTENANCE	1,018	347	339	1,000	997	1,000	-
<b>113 TOTAL PARKS &amp; RECREATION</b>	<b>441,727</b>	<b>451,329</b>	<b>509,741</b>	<b>544,456</b>	<b>470,451</b>	<b>552,071</b>	<b>7,615</b>
114 CONTINGENCY & CAPITAL PROJECTS							
115 WORKING CAPITAL (PY) & PROFESSIONAL FEE CONTINGENCY (FY 21)	84,433	-	-	600,000	600,000	50,000	(550,000)
116 MISCELLANEOUS CONTINGENCY	156,923	246,782	137,620	590,658	258,236	200,000	(390,658)
117 CAPITAL PROJECTS	-	-	-	-	-	255,000	255,000
118 SEAWALL CONTINGENCY	-	232,450	-	-	-	-	-
<b>119 TOTAL CONTINGENCY</b>	<b>241,356</b>	<b>479,232</b>	<b>137,620</b>	<b>1,190,658</b>	<b>858,236</b>	<b>505,000</b>	<b>(685,658)</b>
120							
<b>121 TOTAL EXPENDITURES</b>	<b>2,781,003</b>	<b>2,784,295</b>	<b>2,477,604</b>	<b>3,762,507</b>	<b>3,667,701</b>	<b>3,025,587</b>	<b>(736,920)</b>
122 <b>III. EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	355,440	767,553	1,581,842	324,844	146,819	726,797	401,953
123 <b>OTHER FINANCING SOURCES (USES)</b>							
124 INTERFUND TRANSFER OUT (TO RESERVES IN FY 21)	-	(31,409)	(1,848,936)	-	-	(450,000)	(450,000)
125 INTERFUND TRANSFER TO MIRABAY CLUB (reclass from prior years to interfund transfer)	(546,439)	(588,383)	(531,782)	(324,843)	(324,843)	(276,797)	48,046
126 INTERFUND TRANSFER TO UPLAND CLAIM FUND FOR CONTINGENCY					-	-	
<b>127 TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(546,439)</b>	<b>(619,792)</b>	<b>(2,380,718)</b>	<b>(324,843)</b>	<b>(324,843)</b>	<b>(726,797)</b>	<b>(401,954)</b>
128 <b>EXCESS OF REV./OTHER SOURCES OVER(UNDER) EXPEND./OTHER USES</b>	(190,999)	147,761	(798,876)	-	(178,024)	(0)	(0)
129 FUND BALANCE - BEGINNING (Adjusted for FY 2019 Audit)	2,185,274	2,037,033	2,231,876	1,433,000	1,288,687	37,578	-
130 AUDIT ADJUSTMENT	42,758	47,082	-	-	-	-	-
131 USE - FUND BALANCE FORWARD	-	-	-	(1,294,265)	(1,073,085)	-	-
<b>132 FUND BALANCE - ENDING</b>	<b>2,037,033</b>	<b>2,231,876</b>	<b>1,433,000</b>	<b>138,735</b>	<b>37,578</b>	<b>37,578</b>	<b>-</b>

**STATEMENT 2  
HARBOR BAY CDD**

**FY 2021 ADOPTED BUDGET - GENERAL FUND CONTRACT SUMMARY**

Financial Statement Category	Contract Amount	Comments / Scope of Service
13 <b>ADMINISTRATIVE:</b>		
14 <b>LEGISLATIVE</b>		
15 SUPERVISOR FEES	\$15,000	Estimated 5 Supervisors to be in attendance for 15 meetings, inclusive of workshop meetings. Chapter 190 of the Florida Statute allows for \$200 per meeting with an annual cap of \$4,800 per Supervisor.
16 <b>FINANCIAL &amp; ADMINISTRATIVE</b>		
17 ADMINISTRATIVE SERVICES	\$0	This expenditure was related to the prior District Manager and is included in the overall District Management aspect of the contract with the new consultant; therefore the amount was eliminated from prior year.
18 DISTRICT MANAGEMENT	\$46,000	The District receives Management & Administrative Services which includes attending and conducting all scheduled meetings, ensure compliance with Statutes, provide for recordkeeping, properly notice and advertise all matters that are required, maintain records of proceedings and providing for the overall administration of the District. Contract provides for \$46,000 annually in years 1 and 2; contract was executed in November 2019. The slight increase in contract is reflected pursuant to the contract.
19 DISTRICT ENGINEER	\$150,000	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments throughout the year. Amount reflected is based on current spending.
20 DISCLOSURE REPORT	\$5,000	The consultant shall serve as the District's dissemination agent under any applicable continuing disclosure undertaking of the District, which shall include fulfilling all duties of the Dissemination Agent set forth; under the Series 2019 Trust Indenture. Contract provides for \$5,000 annually in years 1 and 2, contract was executed in November 2019. The amount was reduced pursuant to the new contract.
21 TRUSTEES FEES	\$7,005	Confirmed amount with U.S. Bank - Trustee for Series 2019 A-1 and 2019 A-2 for the oversight of the various trust accounts related to the Series 2019 bond. The trustee is chosen as part of the bond issuance process. Amounts are billed in September of each year.
22 ASSESSMENT ROLL	\$0	This expenditure was related to the prior District Manager and is no longer valid as it is incorporated as part of the agreement with the new consultant for financial and revenue collection services and therefore the amount was reduced.
23 FINANCIAL & REVENUE COLLECTIONS	\$5,000	The consultant shall provide for pre-payment collections, administer the assessment roll process and provide for certification of the roll, administer assessments for off tax roll parcels/lots and annually provide for a true-up analysis. Contract provides for \$5,000 annually in years 1 and 2, contract was executed in November 2019. The amount depicted poses a slight increase to reflect the contract with the new consultant.
24 ACCOUNTING SERVICES	\$28,000	Consultant shall establish and maintain a fund accounting system in accordance with GASB and applicable federal and state law, provide accounts payable and receivable functions, asset tracking, the filing of annual reports and investment tracking. Additionally, the consultant shall prepare a budget to present to the Board of Supervisors. Contract provides for \$28,000 annually in years 1 and 2, contract was executed in November 2019. The amount depicted reflects a slight increase pursuant to the contract with the consultant.
25 AUDITING SERVICES	\$4,000	State law requires the District to undertake an annual independent audit. The budgeted amount for the fiscal year is based on estimated fees from an existing engagement letter. The District will need to go out for bid for the FY 20 audit and the budget was increased to reflect any potential increase for audit services.
26 ARBITRAGE REBATE CALCULATION	\$1,500	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds. Estimated considering Series 2019 issuances. A proposal for service will be forthcoming to the Board
27 MISCELLANEOUS MAILINGS	\$2,000	Estimated for anticipated mailings to residents concerning District business
28 PUBLIC OFFICIALS LIABILITY INSURANCE	\$3,794	The District will incur expenditures for public officials' liability insurance for the Board and Staff. Pursuant to agent confirmation for the FY 21.
29 LEGAL ADVERTISING	\$10,000	The District is required to advertise various items pursuant to Statutory requirements. The items include meeting schedules, special meeting notices, public hearings and bidding, etc. for the District and any other statutory requirements.
30 DUES, LICENSES & FEES	\$4,000	Expenditure includes items such as pool permits, fire marshal inspections, elevator certificates of operation as well as an annual fee to the Department of Economic Opportunity.
31 MISCELLANEOUS FEES	\$10,000	Other miscellaneous such as false alarms. Additionally the contract provides for any meetings that are in excess of 2.5 hours that an hourly rate of \$175 be charged
32 PROPERTY TAXES	\$3,900	Amounts collected from Doug Beldon, tax collector for ad-valorem assessments related to A0526642732.
33 WEBSITE HOSTING, MAINTENANCE, BACKUP (EMAIL)	\$6,900	Campus Suite to provide ADA compliance for website platform and the remediation of 750 pages of documents. An additional \$3,000 for pages in excess and \$3,000 for DPDFG for website administration pursuant to the contract for years 1 - 5. An additional \$25 for annual domain registration
34 DISTRICT COUNSEL	\$250,000	Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Management throughout the year. Amount is based on current spending of the District for this service.
35 <b>TOTAL ADMINISTRATIVE</b>	<b>\$552,099</b>	
36		

**STATEMENT 2  
HARBOR BAY CDD**

**FY 2021 ADOPTED BUDGET - GENERAL FUND CONTRACT SUMMARY**

Financial Statement Category	Contract Amount	Comments / Scope of Service
37 <b>FIELD OPERATIONS</b>		
38 <b>SECURITY SERVICES</b>		
39 SECURITY ASSETS AND FEES	\$50,000	The District may contract with Hillsborough County Sheriff to provide additional security services for the District. Considers 3 days per week, 8 hour shifts at 40 per hour. It is not anticipated that in FY 20 amounts will be expended for this service.
40 SECURITY OPERATIONS (REMOTE SECURITY)	\$196,704	The District has contracted with Envera Security to provide for certain lands within the District, a security system and security system operation/maintenance services. The amount reflected is pursuant to the contract.
41 <b>ELECTRIC UTILITY SERVICES</b>		
42 STREET LIGHTS	\$166,800	The District is incurring expenditures relating to streetlights throughout the District and within the District Boundaries. The average billing approximates \$13,900 monthly and Park Square contributes approximately \$800 per month for streetlights. This Park Square revenue approximates \$9,600 is included in miscellaneous revenues for FY 21. The increase in FY 21 reflects the adjustment of the streetlights to be in compliance with Generally Accepted Accounting Principles.
43 UTILITY - RECREATION FACILITIES	\$75,000	The District incurs expenditures for utility service located at 107 Manns Harbor Drive. The amount reflected is based on a review of actual expenditures for the years presented.
44 UTILITY - GUARDHOUSE & GATE ELECTRIC	\$4,000	The District incurs expenditures for utility services located at 200 Mirabay Blvd., 300 Manns Harbr Drive and 606 Mirabay Blvd. The amount reflected is based on a review of actual expenditures for the years presented.
45 UTILITY - IRRIGATION	\$18,000	The District incurs expenditures for irrigation timers, lift station pumps and wells located at 11 meters throughout the District. The amount reflected is based on a review of actual expenditures for the years presented.
46 <b>GAS UTILITY SERVICES</b>		
47 UTILITY SERVICES	\$4,000	The District incurs expenditures for gaslights in the District. The amount reflected is based on a review of actual expenditures for the years presented.
48 <b>GARBAGE/SOLID WASTE CONTROL SERVICES</b>		
49 GARBAGE - RECREATION FACILITY	\$3,620	The District has 6 cubic yard dumpster located at 107 Manns Harbor and incurs expenditures at a contracted rate of \$260 per month, contract was presented May 2019. The District also incurs additional expenditures related to overage charges. An additional \$500 was included for potential overage charges.
50 <b>WATER-SEWER COMBINATION SERVICES</b>		
51 UTILITY SERVICES - AMENITIES	\$31,000	The District incurs expenditures related to utility service provided by Hillsborough County for 2 meters located at 115 Morabay Blvd and 107 Manns Harbor Drive. The amount reflected is based on a review of actual expenditures for the years presented.
52 UTILITY - IRRIGATION	\$15,000	The District incurs expenditures related to irrigation water service provided by Hillsborough County for 14 meters located through out the District. The amount reflected is based on a review of actual expenditures for the years presented.
53 <b>STORMWATER CONTROL</b>		
54 AQUATIC MAINTENANCE	\$35,100	The District has contracted with Cardno to provide lake management services at Admiral Pointe Pond - \$1,500 annually and the Mira Bay Ponds - The contract is for \$33,600 annually in order to control nuisance plant and algae.
55 FOUNTAIN SERVICE REPAIRS	\$3,000	The District may incur expenditures related to the maintaining of the fountains throughout the District. The depicted amount considers historical expenditures from prior years.
56 FOUNTAIN MAINTENANCE	\$1,100	The District has contracted with Solitude for fountain maintenance services at a quarterly amount of \$259.
57 MITIGATION AREA MONITORING & MAINTENANCE	\$4,000	The District has contracted with Cardno to provide seawall vegetation control at \$100 per quarter. Additional amounts are included in the budget for any additional maintenance service that may be required.
58 <b>OTHER PHYSICAL ENVIRONMENT</b>		
59 GENERAL LIABILITY & PROPERTY INSURANCE	\$90,833	The District has insurance expenditures related to insuring assets owned by the District and for its general liability needs as well as its pollution liability with EGIS Insurance Advisors. The amount depicted was confirmed with the insurance carrier.
60 INSURANCE - FLOOD	\$15,760	The District has insurance expenditures related to flood insurance for 5248 Admiral Pointe Drive and the Gatehouse. The amount depicted was confirmed with the provider
61 MISCELLANEOUS MAINTENANCE	\$10,000	The District will incur expenditures for items not appropriated in other line items but are needed for the operation of the District.
62 LANDSCAPE MAINTENANCE - GENERAL	\$312,000	The District has contracted for services with CLM for general landscape maintenance, September 2019, in order to maintain the rights-of-way, median strips, recreational facilities, entryways and similar planting areas within the District (Part 1 of the contract).
63 LIGHTING MAINTENANCE & REPAIR	\$7,500	The District will incur expenditures for items not appropriated in other line items related to service calls for the maintenance of lighting.
64 LANDSCAPE MAINTENANCE - SEACREST	\$0	This is now included in the CLM contract and is not broken out separately in their contract.

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65	LANDSCAPE MAINTENANCE - OPTIONAL AREAS	\$12,600	The District has contracted with CLM for the maintenance of 6 various optional areas within the District, ASO #1, as forwarded and approved in October 2019.
66	LANDSCAPE - FERTILIZATION	\$77,100	The District has contracted with CLM for the application of fertilization of District common areas (Part 2 of the contract). Contract was entered into in September 2019.
67	LANDSCAPE - PEST CONTROL	\$57,200	The District has contracted with CLM for pest control services of common areas (Part 3 of the contract - \$6,000). Additionally budgeted amounts consider OTC injections as well as any other necessary pest control. If all OTC injections were performed as a one time event the financial burden associated would be \$153,600. The amount reflected considers injection of those needed.
68	IRRIGATION REPAIRS AND MAINTENANCE	\$51,600	The District has contracted with CLM to provide irrigation services and monthly wet checks, (Part 4 - \$39,600) of their September 2019 contract. The budgeted amount also includes the actual repair of any irrigation issues found as well as the new Ballenger contract for permit and central control reporting.
69	LANDSCAPE - MULCH	\$40,000	The District will incur expenditures related to the laying of mulch in District common areas. The amount depicted reflects mulch to be a one time event.
70	LANDSCAPE - ANNUALS	\$32,000	The District has contracted with CLM via ASO#4 for quarterly annual change out at \$8,000 per change out forwarded in December 2019.
71	LANDSCAPE REPLACEMENT PLANTS, SHRUBS, TREES	\$75,000	The District will contract for any enhancement or replacement of plant, shrubs or trees. The Operations manager will advance a formalized plan for landscape replacement for the expenditure.
72	FIELD SERVICES	\$0	No longer utilized and therefore not addressed
73	MINOR VOID REPAIRS	\$1,000	The District will incur expenditures related to the repair of minor voids related to the seawall. It is anticipated that these repairs will be done by District staff and the amount presented will be related to materials.
74	FREEZE PROTECTION	\$6,300	In the event of a freeze the District will incur expenditures for freeze protection cloth and the install and removal of such material. The amount is included in Part 1 of the CLM contract and considers a labor rate of \$50 per man-hour. The projected expenditures do not consider expenditure for this line items due to the fact that we are in the month of May.
75	<b>ROAD &amp; STREET FACILITIES</b>		
76	STREET / PARKING LOT SWEEPING	\$7,200	The District has contracted with USA Services for 1x monthly street sweeping services in the amount of \$450 per month for 20.25 curb miles. The Operations manager has requested that the District request for (4) additional sweeps during high leaf dropping season.
77	MAINTENANCE - (ASPHALT & GATE)	\$13,000	Amounts expended for asphalt repairs and maintenance as well as any costs related to gate maintenance. The amount reflected is based on a review of actual expenditures for the years presented.
78	<b>TOTAL FIELD OPERATIONS</b>	<b>\$1,416,417</b>	
79	<b>PARKS &amp; RECREATION</b>		
80	ONSITE STAFFING/EMPLOYMENT	\$275,960	Pursuant to the contract with Vesta for Task 1A & B in FY 21. The budget contemplates 25% of Year 1 pricing and 75% of Year 2 Pricing of the contract.
81	WTS MANAGEMENT FEE	\$0	No longer utilized and therefore not appropriated.
82	BUILDING REPAIRS & MAINTENANCE	\$30,000	The District will incur expenditures related to the routine minor repair and maintenance of the building. The amount presented was confirmed by the Operations Manager.
83	MAINTENANCE SUPPLIES	\$15,000	The District will incur expenditures for routine maintenance supplies. Examples of items include safety tape, latches, etc.
84	SERVICE TRUCK REPAIRS & MAINTENANCE	\$2,500	Expenditures related to the service truck such as fuel and any other necessary maintenance of this vehicle.
85	PEST CONTROL	\$12,600	The District will incur expenditures related to boar trappings at \$600 per month with Bad Boar Trappings and for routine pest control at District facilities for approximately \$450 per month with Terminex. Additional \$250 for extra pest control as deemed necessary by the Operations Manager.
86	CLUBHOUSE AUDIO EQUIPMENT	\$500	The District will incur miscellaneous expenditures related to the maintenance of the clubhouse audio equipment as necessary.
87	COMPUTER SUPPORT, MAINTENANCE & REPAIR	\$10,000	The District will incur annual expenditures related to Facilities Management Express. This expenditure is assessed normally in June and in FY 2019 it was \$6,603.
88	PROJECT MANAGEMENT SYSTEM	\$0	No longer utilized, amounts for the Facilities Management Express are accounted for in computer support
89	CLEANING SUPPLIES	\$500	Miscellaneous expenditures related to cleaning supplies as deemed necessary by operations staff. The amount depicted is based on a 2 year average.
90	POOL OPERATION & MAINTENANCE	\$32,000	Pursuant to the contract with VESTA Task 6 in FY 21. The budget contemplates 25% of Year 1 pricing and 75% of Year 2 Pricing plus any necessary pool supplies needed for the maintenance of the pools. The VESTA contract applies 80% of the billing to the main clubhouse and 20% to Admiral Pointe.
91	POOL HEATER MAINTENANCE	\$3,200	The District will incur expenditures related to the maintenance of the pool heater upon need. The amount depicted is based on a 2 year average.
92	FACILITY A/C & HEATING MAINTENANCE & REPAIR	\$5,000	The District will incur expenditures related to HVAC system repair & maintenance. The operations manager has increased the budget for FY 21 due to anticipated need.

**STATEMENT 2  
HARBOR BAY CDD**

**FY 2021 ADOPTED BUDGET - GENERAL FUND CONTRACT SUMMARY**

	Financial Statement Category	Contract Amount	Comments / Scope of Service
93	SIGN MAINTENANCE & REPAIRS	\$5,000	The District will incur expenditures related to routine sign maintenance and repairs and the amount reflected is based on CY spending.
94	PRINTING SUPPLIES	\$500	The District will incur miscellaneous expenditures related to printing supplies and the amount reflected is based on CY spending.
95	OFFICE SUPPLIES	\$2,500	The District will incur miscellaneous expenditures related to office supplies for the amenity center daily operations and the amount reflected is based on CY spending.
96	PLAYGROUND REPAIRS	\$4,000	The District will incur miscellaneous expenditures related to repairs of the District playgrounds. The operation manager has increased the budget to reflect additional anticipated needs.
97	TELEPHONE/INTERNET-GATE, BOAT LIFT & CLUB	\$30,000	The District has service with Frontier communications for phone/internet services at various locations inclusive of the clubhouse and gate locations. Additionally the District has services being provided by Spectrum for television services located at the main clubhouse and at Admiral Pointe. The amount depicted considers actual amounts billed by these entities to the District.
98	BOAT LIFT SLING REPAIRS & MAINTENANCE	\$18,000	The District will incur expenditures related to the boat sling lift , amounts also are inclusive of an semi-annual OSHA inspection which approximates \$2,100 semi-annually.
99	HOLIDAY DECORATIONS	\$12,000	The District will incur expenditures related to holiday decorations for the District and facility.
100	TENNIS COURT MAINTENANCE & SUPPLIES	\$5,000	The District will incur expenditures related to the tennis court facility. In FY 20 a painting of the bathroom was performed as well as a delivery of hydroblent clay.
101	TENNIS COURT MAINTENANCE PERSONNEL	\$31,311	Pursuant to the contract with Vesta for Task 7 in FY 21. The budget contemplates 25% of Year 1 pricing and 75% of Year 2 Pricing.
102	BASKETBALL COURT MAINTENANCE & SUPPLIES	\$1,500	The District will incur miscellaneous expenditures related to the maintenance of the basketball court.
103	ELEVATOR MAINTENANCE	\$6,000	The District has contracted with Schindler elevator for monthly service at \$230 per month. Additional amounts are budgeted for service calls and repairs as deemed necessary by the operations manager.
104	DOG WASTE STATION SUPPLIES	\$7,320	The District has contracted with an animal waste maintenance entity for the maintenance of 18 dog waste stations at a price of \$610 per month. The budget for FY 21 contemplates this contract and slight increase.
105	<b>ADMIRAL POINTE OPERATIONS</b>		
106	WTS MANAGEMENT FEE	\$0	
107	POOL OPERATION & MAINTENANCE	\$8,000	Pursuant to the contract with VESTA Task 6 in FY 21. The budget contemplates 25% of Year 1 pricing and 75% of Year 2 Pricing plus any necessary pool supplies needed for the maintenance of the pools. The VESTA contract applies 80% of the billing to the main clubhouse and 20% to Admiral Pointe.
108	ELECTRIC UTILITY - AMENITY FACILITIES	\$30,000	The District will incur electric utility service expenditures from TECO for the operations at Admiral Pointe. The amount reflected is based on a review of actual expenditures for the years presented.
109	WATER UTILITY - AMENITY FACILITIES	\$1,020	The District will incur water utility service expenditures from Hillsborough County for the operations at Admiral Pointe. In PY there were sales tax credit applied. The amount reflected is based on a review of actual expenditures for the years presented.
110	SUPPLIES	\$1,000	The District will incur miscellaneous supplies. The operations manager considered prior spending & reduced amounts in FY 21.
111	CLUBHOUSE PEST CONTROL	\$660	The District has contracted with a pest control provider for pest control services at \$55 per month. The FY 21 budget contemplates this amount.
112	BUILDING REPAIRS & MAINTENANCE	\$1,000	The District will incur miscellaneous expenditures related to routine minor building repairs and maintenance.
113	<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$552,071</b>	



STATEMENT 2  
HARBOR BAY CDD

FY 2021 ADOPTED BUDGET - GENERAL FUND CONTRACT SUMMARY

Financial Statement Category	Contract Amount	Comments / Scope of Service
114		<b>CONTINGENCY</b>
115	\$50,000	WORKING CAPITAL & PROFESSIONAL FEE CONTINGENCY This is no longer utilized and therefore not appropriated for working capital and used for professional contingency is for FY 21
116	\$200,000	MISCELLANEOUS CONTINGENCY This is to be utilized for \$200,000 for miscellaneous contingency as needed for amounts not appropriated in other line items
117	\$255,000	CAPITAL PROJECTS" Please see project plan
118	\$0	SEAWEALL CONTINGENCY No longer utilized and therefore not appropriated.
119	<b>\$505,000</b>	<b>TOTAL CONTINGENCY</b>
120		<b>BLANK LINE</b>
121		<b>TOTAL EXPENDITURES</b>
122		<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>
123		<b>OTHER FINANCIN SOURCES (USES)</b>
124	\$450,000	INTERFUND TRANSFERS TO RESERVES Amounts will be updated to reflect the reserve report
125	\$276,797	INTERFUND TRANSFERS TO MIRABAY Amounts are being transferred based on budgetary needs of the Mira Bay Fund
126	\$0	INTERFUND TRANSFER TO SEAWALL FUND Amounts are being transferred for any unforeseen needs of the seawall fund
	<b>\$1,231,797</b>	<b>TOTAL CONTINGENCY &amp; INTERFUND TRANSFERS</b>
	<b>\$3,752,384</b>	<b>TOTAL EXPENDITURES</b>

**STATEMENT 3  
HARBOR BAY CDD  
FY 2021 ADOPTED BUDGET - MIRA BAY FUND**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ACTUAL</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 AMENDED</b>	<b>FY 2020 PROJECTED Year End</b>	<b>FY 2021 ADOPTED</b>	<b>Variance</b>
<b>1 OPERATING REVENUE</b>							
<b>2 AMENITY CENTER OPERATING REVENUE</b>							
3 PERSONAL TRAINING	28,700	33,849	34,070	34,835	17,688	35,863	\$ 1,028
4 GROUP EXERCISE	17,713	15,100	17,392	20,075	4,606	18,307	(1,768)
5 MASSAGE	4,775	2,658	60	-	-	-	-
6 TENNIS LESSONS	29,491	53,075	49,609	52,477	22,660	52,220	(257)
7 SWIM LESSONS	1,723	2,050	1,550	3,863	120	1,632	(2,231)
8 FACILITY RENTAL	7,060	10,876	14,382	9,859	10,269	15,139	5,280
9 MERCHANDISE SALES	210	355	245	449	100	258	(191)
10 PROGRAMS	185,411	185,198	147,462	171,593	66,202	171,593	-
11 FOOD SALES	86,922	81,338	83,573	86,546	33,622	92,859	6,313
12 BEVERAGE SALES (ALCOHOLIC)	68,293	60,274	9,129	-	-	-	-
13 BEVERAGE SALES (NON-ALCOHOLIC)	10,531	5,754	9,539	9,230	3,694	10,599	1,369
14 BEER	-	-	32,519	30,928	15,151	36,132	5,204
15 LIQUOR	-	-	20,887	23,143	11,943	23,208	65
16 WINE	-	-	15,440	16,207	9,099	17,156	949
<b>17 TOTAL AMENITY CENTER OPERATING REVENUE</b>	<b>440,829</b>	<b>450,527</b>	<b>435,857</b>	<b>459,205</b>	<b>195,154</b>	<b>474,965</b>	<b>15,760</b>
<b>18</b>							
<b>19 COST OF GOODS SOLD</b>							
20 COS-MERCHANDISE RETAIL	351	1,516	1,151	269	63	162	(107)
21 COS-FOOD	83,752	76,605	54,616	54,524	21,837	58,501	3,977
22 COS-BEVERAGE (ALCOHOLIC)	37,547	32,449	-	-	-	-	-
23 COS-BEVERAGE (NON-ALCOHOLIC)	8,989	8,058	5,227	3,507	2,228	6,677	3,170
24 COS-BEER	-	-	15,099	11,752	8,310	16,777	5,025
25 COS-LIQUOR	-	-	7,325	8,794	5,460	8,139	(655)
26 COS-WINE	-	-	13,656	6,159	7,392	15,173	9,014
<b>27 TOTAL COST OF GOODS SOLD</b>	<b>130,639</b>	<b>118,628</b>	<b>97,074</b>	<b>85,005</b>	<b>45,290</b>	<b>105,430</b>	<b>20,425</b>
<b>28</b>							
<b>29 GROSS PROFIT</b>	<b>310,190</b>	<b>331,899</b>	<b>338,783</b>	<b>374,200</b>	<b>149,864</b>	<b>369,536</b>	<b>(4,664)</b>
<b>30</b>							

**STATEMENT 3  
HARBOR BAY CDD  
FY 2021 ADOPTED BUDGET - MIRA BAY FUND**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ACTUAL</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 AMENDED</b>	<b>FY 2020 PROJECTED Year End</b>	<b>FY 2021 ADOPTED</b>	<b>Variance</b>
<b>31 OPERATING EXPENSES</b>							
<b>32 PAYROLL &amp; RELATED EXPENSES (NON COMMISSION)</b>							
33 PAYROLL MANAGEMENT FROM WTS (COMPILED)	524,776	538,103	579,307	470,158	154,585	-	(470,158)
34 AMENITIES MANAGEMENT (TASK 1B)	-	-	-	-	116,654	135,985	135,985
35 EVENT PLANNING SERVICES (TASK 2)	-	-	-	-	14,010	29,475	29,475
36 SWIM AMENITIES (TASK 3)	-	-	-	-	61,346	54,715	54,715
37 POOL ATTENDANTS PROVIDING BEVERAGE SERVICE (TASK 8 - after addendum approved)	-	-	-	-	-	5,824	5,824
38 CHILDRENS PROGRAMS (TASK 3 - after addendum approved)	-	-	-	-	-	50,928	50,928
39 ADULT PROGRAMS (TASK 3 - after addendum approved)	-	-	-	-	-	2,880	2,880
40 FOOD & BEVERAGE OPERATIONS (TASK 4)	-	-	-	-	64,481	87,265	87,265
41 JANITORIAL SERVICES (TASK 5)	-	-	-	-	20,174	27,305	27,305
<b>42 TOTAL PAYROLL &amp; RELATED EXPENSES (NON COMMISSION)</b>	<b>524,776</b>	<b>538,103</b>	<b>579,307</b>	<b>470,158</b>	<b>431,250</b>	<b>394,377</b>	<b>(75,781)</b>
<b>43</b>							
<b>44 PAYROLL &amp; RELATED EXPENSES (COMMISSION)</b>							
45 PERSONAL TRAINING COMMISSIONS	22,046	22,585	26,745	17,418	12,382	25,104	7,686
46 AEROBICS COMMISSIONS	25,320	20,992	-	-	-	-	-
47 GROUP FITNESS COMMISSIONS	47,669	37,504	19,698	14,352	3,224	12,815	(1,537)
48 MASSAGE THERAPIST COMMISSIONS	2,832	1,467	-	-	-	-	-
49 TENNIS COMMISSIONS	28,042	18,182	34,002	36,734	15,862	36,554	(180)
50 AQUATICS COMMISSIONS	3,167	863	576	2,189	84	1,142	(1,047)
51 NAIL COMMISSIONS	10,382	1,603	-	-	-	-	-
<b>52 TOTAL PAYROLL &amp; RELATED EXPENSES (COMMISSION)</b>	<b>139,458</b>	<b>103,196</b>	<b>81,021</b>	<b>70,693</b>	<b>31,551</b>	<b>75,615</b>	<b>4,922</b>
<b>52 PROGRAM &amp; AMENITY CAFÉ CENTER OPERATING EXPENSES</b>							
53 CREDIT CARD PROCESSING FEES	25,851	26,033	24,092	16,072	13,884	16,000	(72)
54 CLEANING SUPPLIES	2,506	10,058	8,422	7,500	8,500	12,000	4,500
55 DAILY OPERATIONS SOFTWARE	7,933	8,822	6,982	10,592	4,278	3,000	(7,592)
56 GENERAL LIABILITY INSURANCE	13,573	12,529	11,485	10,812	10,812	10,812	-
57 CONTINUING EDUCATION	20	300	-	400	-	-	(400)
58 LAUNDRY, TOWELS, LINEN	897	815	1,589	1,600	1,026	1,600	-
59 MARKETING & PROMOTIONS	880	789	1,138	850	531	500	(350)
60 POSTAGE & SHIPPING	-	-	36	150	1,196	150	-
61 PRINTING SUPPLIES	5,161	1,923	5,243	4,600	1,515	4,600	-
62 TRAVEL	386	-	187	700	-	700	-

**STATEMENT 3  
HARBOR BAY CDD  
FY 2021 ADOPTED BUDGET - MIRA BAY FUND**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ACTUAL</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 AMENDED</b>	<b>FY 2020 PROJECTED Year End</b>	<b>FY 2021 ADOPTED</b>	<b>Variance</b>
63 UNIFORMS	2,596	773	966	1,000	1,073	1,000	-
64 EMPLOYEE RECOGNITION	439	448	366	300	-	300	-
65 MISCELLANEOUS	4,033	757	1,635	1,000	3,845	1,000	-
66 COMPUTER REPAIRS & MAINTENANCE	1,889	1,563	1,765	1,200	-	1,200	-
67 CELLULAR PHONES & OTHER REIMBURSEMENTS	2,018	831	935	900	708	1,000	100
68 MEMBER & GUEST SUPPLIES	6,064	4,001	7,610	5,000	7,479	9,000	4,000
69 OPERATING SUPPLIES	37,298	34,942	34,576	28,000	24,445	33,103	5,103
70 AMENITIES OFFICE EXPENSES	1,856	4,006	1,144	1,295	4,945	2,500	1,205
71 PROGRAM SUPPLIES	73,442	72,531	60,549	62,960	34,142	63,000	40
72 FURNITURE, FIXTURES, & EQUIPMENT	977	413	874	1,000	22,058	7,000	6,000
73 EQUIPMENT MAINTENANCE/REPAIR	210	210	689	500	6,279	7,000	6,500
74 FITNESS REPAIRS & MAINTENANCE	4,106	4,071	3,265	3,875	1,626	3,875	-
<b>75 TOTAL PROGRAM &amp; AMENITY CAFÉ CENTER OPERATING EXPENSES</b>	<b>192,135</b>	<b>185,815</b>	<b>173,548</b>	<b>160,306</b>	<b>148,342</b>	<b>179,340</b>	<b>19,034</b>
<b>75 CONTINGENCY</b>							
76 CAPITAL PROJECTS	200	552	-	-	-	-	-
<b>77 TOTAL OPERATING EXPENSE</b>	<b>856,569</b>	<b>827,666</b>	<b>833,876</b>	<b>701,157</b>	<b>611,143</b>	<b>649,332</b>	<b>(51,825)</b>
78 NON-OPERATING REVENUES & TRANSFERS IN							-
79 PROXIMITY CARD REPLACEMENT	30	3,893	2,305	2,114	880	3,000	886
80 INTEREST REVENUE	-	-	-	-	53	-	-
81 TRANSFER IN FROM THE GENERAL FUND - FACILITY FUNDING (reclassified from prior years)	546,349	588,383	531,782	324,843	324,843	276,797	(48,046)
<b>82 TOTAL NON-OPERATING REVENUES &amp; TRANSFERS IN</b>	<b>546,379</b>	<b>592,276</b>	<b>534,087</b>	<b>326,957</b>	<b>325,776</b>	<b>279,797</b>	<b>(47,160)</b>
83							
<b>84 CHANGE IN NET POSITION</b>	<b>-</b>	<b>96,509</b>	<b>38,994</b>	<b>-</b>	<b>(135,503)</b>	<b>0</b>	<b>0</b>
85 NET POSITION - BEGINNING			96,509	-	135,503		-
<b>86 NET POSITION - ENDING</b>	<b>-</b>	<b>96,509</b>	<b>135,503</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>0</b>

**STATEMENT 4  
HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT  
FY 2021 ADOPTED BUDGET - RESERVE FUND**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ACTUAL</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ADOPTED</b>	<b>FY 2020 PROJECTED Year End</b>	<b>FY 2021 ADOPTED</b>	<b>Variance</b>
<b>1 I. REVENUE</b>							
2 INTEREST--INVESTMENT	\$ 4,103	\$ 9,882	\$ 19,795	\$ -	\$ 8,598	\$ -	\$ -
3 SPECIAL ASSESSMENTS							
4 TAX ROLL	300,000	315,200	418,000	425,900	425,900	-	(425,900)
5 FUND BALANCE FORWARD	-	-	-	-	-	592,472	592,472
<b>6 TOTAL REVENUE</b>	<b>304,103</b>	<b>325,082</b>	<b>437,795</b>	<b>425,900</b>	<b>434,498</b>	<b>592,472</b>	<b>166,572</b>
7							
<b>8 II. EXPENDITURES</b>							
9 CONTINGENCY							-
10 CAPITAL RESERVES PROJECTS	290,784	453,210	457,557	425,900	109,785	592,472	166,572
11 MISCELLANEOUS PROJECTS	-	-	-	-	25	-	-
<b>12 TOTAL EXPENDITURES</b>	<b>290,784</b>	<b>453,210</b>	<b>457,557</b>	<b>425,900</b>	<b>109,810</b>	<b>592,472</b>	<b>166,572</b>
13							
<b>14 III. EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>13,319</b>	<b>(128,128)</b>	<b>(19,762)</b>	<b>-</b>	<b>324,688</b>	<b>-</b>	<b>-</b>
15							
16 OTHER FINANCING SOURCES & USES (TRANSFER IN FROM GENERAL FUND)	-	-	-	-	-	450,000	450,000
17 NET ASSETS - BEGINNING	942,585	1,041,983	913,856	-	894,094	1,251,282	1,251,282
<b>18 NET ASSETS- ENDING</b>	<b>955,903</b>	<b>913,855</b>	<b>894,094</b>	<b>-</b>	<b>1,218,782</b>	<b>1,701,282</b>	<b>1,701,282</b>

**STATEMENT 5  
HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT  
FY 2021 ADOPTED BUDGET UPLAND CLAIM FUND**

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2020 PROJECTED Year End	FY 2021 ADOPTED	Variance
<b>1 REVENUE</b>							
2 INTEREST--INVESTMENT	-	5,777	17,707	-	6,199	\$ -	\$ -
3 SPECIAL ASSESSMENTS	-	400,001	270,534	-	-	-	-
4 SEAWALL ASSESSMENT	-	1,595,611	-	-	-	-	-
5 MISCELLANEOUS REVENUE	-	232,456	-	-	27,849	-	-
6 <b>TOTAL REVENUE</b>	-	<b>2,233,844</b>	<b>288,241</b>	-	<b>34,048</b>	-	-
7							
8 BALANCE FORWARD FROM PRIOR YEAR	-	-	-	680,000	673,120	97,846	(582,154)
9 <b>TOTAL OPERATING REVENUES AND BALANCE FORWARD</b>	-	<b>2,233,844</b>	<b>288,241</b>	<b>680,000</b>	<b>707,168</b>	<b>97,846</b>	<b>(582,154)</b>
10							
<b>11 EXPENDITURES</b>							
12 <b>LEGAL COUNSEL</b>							
13 DISTRICT COUNSEL	-	-	200,527	-	-	-	-
14 SPECIAL LEGAL SERVICES	-	-	39,867	30,000	44,502	6,159	(23,841)
15 <b>SEAWALL INSPECTIONS</b>							
16 DISTRICT ENGINEER	-	-	167,545	20,000	44,667	6,181	(13,819)
17 SPECIAL ENGINEER SERVICES	-	-	29,517	30,000	75,913	10,506	(19,494)
18 <b>CONTINGENCY</b>							
19 UPLAND CLAIMS	-	-	351,597	500,000	541,948	75,000	(425,000)
20 MISCELLANEOUS CONTINGENCY	-	1,130,982	948,080	100,000	125	-	(100,000)
21 <b>TOTAL EXPENDITURES</b>	-	<b>1,130,982</b>	<b>1,737,133</b>	<b>680,000</b>	<b>707,155</b>	<b>97,846</b>	<b>(582,154)</b>
22							
23 <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	<b>1,102,862</b>	<b>(1,448,892)</b>	-	<b>13</b>	<b>0</b>	<b>0</b>
24 <b>OTHER FINANCING SOURCES (USES)</b>							
25 INTERFUND TRANSFER	-	36,645	708,770	-	-	-	-
26 <b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	<b>36,645</b>	<b>708,770</b>	-	-	-	-
27 <b>EXCESS REV./OTHER SOURCES OVER (UNDER) EXPENDITURES/ OTHER USES</b>	-	<b>1,139,507</b>	<b>(740,121)</b>	-	<b>13</b>	<b>0</b>	
28							
29 NET ASSETS - BEGINNING	-	827,499	1,651,706	888,574	888,574	215,467	-
30 USE OF FUND BALANCE FORWARD				(680,000)	(673,120)	(97,846)	
31 <b>NET ASSETS- ENDING</b>	-	<b>1,967,005</b>	<b>911,585</b>	<b>208,574</b>	<b>215,467</b>	<b>117,621</b>	-

**STATEMENT 6  
HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT  
FY 2021 ADOPTED BUDGET - EVERGREEN FUND**

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2020 PROJECTED Year End	FY 2021 ADOPTED	Variance
<b>1 REVENUE</b>							
2 INTEREST EARNINGS	-	-	1,148	-	\$ 1,117	\$ -	\$ -
3 OTHER MISCELLANEOUS REVENUES							
4 BOAT REGISTRATION (\$550 for initial registration)	8,510	36,850	25,800	13,750	14,250	9,000	(4,750)
5 BOAT RENEWALS ( \$50 annually to renew - 280 boats )	-	18,470	11,950	12,850	951	14,000	1,150
6 RESIDENT FINES	-	-	1,100	800	-	250	(550)
<b>7 TOTAL REVENUE</b>	<b>8,510</b>	<b>55,320</b>	<b>39,998</b>	<b>27,400</b>	<b>16,318</b>	<b>23,250</b>	<b>(4,150)</b>
8							
9 BALANCE FORWARD FROM PRIOR YEAR	151,025	-	-	40,850	-	2,650	(38,200)
<b>10 TOTAL OPERATING REVENUES AND BALANCE FORWARD</b>	<b>159,535</b>	<b>55,320</b>	<b>39,998</b>	<b>68,250</b>	<b>16,318</b>	<b>25,900</b>	<b>(42,350)</b>
11							
<b>12 EXPENDITURES</b>							
13 <b>FINANCIAL &amp; ADMINISTRATIVE</b>							
14 OFFICE EXPENSES (CHECK COSTS)	512	1,341	279	1,000	60	500	(500)
15 <b>LEGAL COUNSEL</b>							
16 LEGAL SERVICES	-	-	-	2,500	1,000	1,000	(1,500)
17 <b>CONTINGENCY</b>							
18 CAPITAL PROJECTS	-	-	-	-	-	-	-
<b>19 TOTAL ADMINISTRATIVE EXPENDITURE</b>	<b>512</b>	<b>1,341</b>	<b>279</b>	<b>3,500</b>	<b>1,060</b>	<b>1,500</b>	<b>(2,000)</b>
20							
21 <b>EXPENDITURES - FIELD OPERATIONS</b>							
22 <b>LAW ENFORCEMENT</b>							
23 HARBOR PATROL	2,600	9,844	16,060	18,144	15,160	18,200	56
24 <b>OTHER</b>							
25 BOATING SAFETY COURSES	-	-	-	303	-	-	(303)
26 CANAL INSPECTIONS	-	640	-	1,303	1,000	1,200	(103)
27 VESSEL PURCHASE	-	-	-	40,000	-	-	(40,000)
28 NAVIGATIONAL POST SIGN & REPAIR (TBD)	-	-	-	5,000	37	5,000	-
<b>29 TOTAL FIELD OPERATIONS</b>	<b>2,600</b>	<b>10,484</b>	<b>16,060</b>	<b>64,750</b>	<b>16,197</b>	<b>24,400</b>	<b>(40,350)</b>
30							
<b>31 TOTAL EXPENDITURES</b>	<b>3,112</b>	<b>11,825</b>	<b>16,339</b>	<b>68,250</b>	<b>17,257</b>	<b>25,900</b>	<b>(42,350)</b>
32							
<b>33 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>156,423</b>	<b>43,495</b>	<b>23,659</b>	<b>-</b>	<b>(939)</b>	<b>-</b>	<b>-</b>
34							
35 NET ASSETS - BEGINNING	-	156,423	199,918	223,576		182,726	180,076
36 DECREASE IN FUND BALANCE FORWARD				(40,850)		(2,650)	
<b>37 NET ASSETS- ENDING</b>	<b>156,423</b>	<b>199,918</b>	<b>223,576</b>	<b>182,726</b>		<b>180,076</b>	<b>180,076</b>

**STATEMENT 7  
HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2021 ADOPTED BUDGET  
DEBT SERVICE SCHEDULE**

Chart of Accounts Classification	Series 2019A-1	Series 2019A-2 Area One	Series 2019A-2 Area Two	Budget For FY 2020/2021
<b>REVENUES</b>				
Special Assessments				
Net Special Assessments <sup>(1)(2)</sup>	\$1,056,875.63	\$200,730.00	\$670,545.00	\$1,928,150.63
<b>TOTAL REVENUES</b>	<b>\$1,056,875.63</b>	<b>\$200,730.00</b>	<b>\$670,545.00</b>	<b>\$1,928,150.63</b>
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Financial & Administrative				
Debt Service Obligation	\$1,056,875.63	\$200,730.00	\$670,545.00	\$1,928,150.63
<b>Administrative Subtotal</b>	<b>\$1,056,875.63</b>	<b>\$200,730.00</b>	<b>\$670,545.00</b>	<b>\$1,928,150.63</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,056,875.63</b>	<b>\$200,730.00</b>	<b>\$670,545.00</b>	<b>\$1,928,150.63</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	\$0.00	\$0.00	\$0.00	\$0.00

Hillsborough County Collection (2%) and Early Payment Discounts (4%) 6.0%

Gross Assessments **\$2,051,224.07**

Notes:

Tax Roll Collection Costs and Early Payment Discount is 6% of Tax Roll.

For budgeted net tax roll assessments, see Assessment Table.

Footnotes

(1) Maximum Annual Debt Service less Prepaid Assessments received.

(2) Debt Service Assessments are preliminary and subject to change.

(2) Debt Service Assessments are preliminary and subject to change.



**STATEMENT 8**  
**CAPITAL PROJECTS FUND**  
**FY 2021 ADOPTED BUDGET - CAPITAL PROJECTS**

	<b>FY 20 ADOPTED</b>	<b>Projected 9/30/2020</b>	<b>FY 21 ADOPTED</b>
1 <b>REVENUE</b>			
2 INTEREST REVENUE	-	179,149	125,000
3 FUND BALANCE FORWARD		4,338,459	8,911,318
4 <b>TOTAL REVENUE</b>	-	<b>4,517,608</b>	<b>9,036,318</b>
5			
6			
7 <b>EXPENDITURES</b>			
8 VERIFICATION AGENT		-	-
9 REQUISITION EXPENDITURE		4,518,159	9,036,318
10 <b>TOTAL EXPENDITURES</b>	-	<b>4,518,159</b>	<b>9,036,318</b>
11			
12 <b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>		<b>(551)</b>	-
13			
14 <b>OTHER FINANCING SOURCES (USES)</b>			
15 BOND PROCEEDS			
16 TRANSFER-IN		8,067	-
17 TRANSFER-OUT		-	-
18 <b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	<b>8,067</b>	-
19			
20 NET CHANGE IN FUND BALANCE		-	-
21			
22 <b>FUND BALANCE - BEGINNING</b>		18,072,636	13,734,177
23 LESS FUND BALANCE FORWARD		(4,338,459)	(8,911,318)
24 <b>FUND BALANCE - ENDING</b>	-	<b>13,734,177</b>	<b>4,822,859</b>

STATEMENT 9  
HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2020-2021 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

						ADMINISTRATIVE & SEAWALL CONTINGENCY					FIELD OP. PARK&REC, TRANSFERS TO RES. & CLUB					STREET LIGHT					Total				
						BUDGET \$552,099.00					BUDGET \$3,033,485.25					BUDGET \$166,800.00					Budget \$3,752,384.25				
						COLLECTION COSTS 2.0% \$11,746.79					COLLECTION COSTS 2.0% \$64,542.24					COLLECTION COSTS 2.0% \$3,548.94					Collection costs \$79,837.96				
						EARLY PAYMENT DISCOUNT 4.0% \$23,493.57					EARLY PAYMENT DISCOUNT 4.0% \$129,084.48					EARLY PAYMENT DISCOUNT 4.0% \$7,097.87					Early pmt. disc. \$159,675.93				
						TOTAL ADMIN ASSESSMENT \$587,339.36					TOTAL FIELD ASSESSMENT \$3,227,111.97					TOTAL STREETLIGHT ASSESSMENT \$177,446.81					REVENUES TOTAL O&M \$129,100.00				
						TOTAL \$587,339.36					TOTAL \$3,227,111.97					TOTAL \$177,446.81					TOTAL O&M \$3,862,798.14				
Units Assessed						Allocation of Admin O&M Assessment					Allocation of Field O&M Assessment					Allocation of Street Light Assessment					Per Lot FY2020-2021 Assessment				
Lot Type	O&M	2019A-1 Debt Service	2019A-2 (AA1) Debt Service	2019A-2 (AA2) Debt Service	EAU Factor	Admin Units	Total EAU's	% of Total EAU's	Total Admin Assessment	Admin Assessment Per Lot	Field Units	Total EAU's	% of Total EAU's	Total Field Assessment	Field Assessment Per Lot	Street Light Units	Total EAU's	% of Total EAU's	Total Streetlight Assessment	Streetlight Assessment Per Lot	Total O&M Assessment	2019 A-1 Debt Service	2019A-2 (AA1) Debt Service <sup>(1)(3)</sup>	2019A2 (AA2) Debt Service <sup>(1)(3)</sup>	Total <sup>(2)</sup>
TH <sup>(3)</sup>	225	225		225	0.25	225	56.25	5.69%	\$33,393.48	\$148.42	225	56.25	5.99%	\$193,327.70	\$859.23	225	56.25	5.69%	\$10,088.83	\$44.84	\$1,019.87	\$279.81		\$240.39	\$1,540.07
40 / Villa <sup>(3)</sup>	343	343		340	0.40	343	137.20	13.87%	\$81,450.41	\$237.46	343	137.20	14.61%	\$471,547.75	\$1,374.77	343	137.20	13.87%	\$24,607.77	\$71.74	\$1,631.79	\$447.70		\$384.63	\$2,464.12
50 <sup>(3)</sup>	118	118		118	0.50	118	59.00	5.96%	\$35,026.05	\$296.83	118	59.00	6.28%	\$202,779.28	\$1,718.47	118	59.00	5.96%	\$10,582.06	\$89.68	\$2,039.73	\$559.62		\$480.79	\$3,080.14
60' AA1	114	114	113		0.60	114	68.40	6.91%	\$40,606.47	\$356.20	114	68.40	7.28%	\$235,086.49	\$2,062.16	114	68.40	6.91%	\$12,268.02	\$107.61	\$2,447.68	\$671.55	\$495.65		\$3,614.88
60' AA2	120	120		120	0.60	120	72.00	7.28%	\$42,743.65	\$356.20	120	72.00	7.67%	\$247,459.46	\$2,062.16	120	72.00	7.28%	\$12,913.70	\$107.61	\$2,447.68	\$671.55	\$576.95		\$3,696.18
70' AA1	143	143	143		0.70	143	100.10	10.12%	\$59,425.55	\$415.56	143	100.10	10.66%	\$344,037.39	\$2,405.86	143	100.10	10.12%	\$17,953.63	\$125.55	\$2,855.63	\$783.47	\$578.26		\$4,217.36
80' AA1	78	78	77		0.80	78	62.40	6.31%	\$37,044.50	\$474.93	78	62.40	6.65%	\$214,464.87	\$2,749.55	78	62.40	6.31%	\$11,191.87	\$143.49	\$3,263.57	\$895.39	\$660.87		\$4,819.83
80' AA2	367	367		365	0.80	367	293.60	29.68%	\$174,299.12	\$474.93	367	293.60	31.27%	\$1,009,084.69	\$2,749.55	367	293.60	29.68%	\$52,659.20	\$143.49	\$3,263.57	\$895.39	\$769.26		\$4,928.22
100' AA1	29	29	29		1.00	29	29.00	2.93%	\$17,216.19	\$593.66	29	29.00	3.09%	\$99,671.17	\$3,436.94	29	29.00	2.93%	\$5,201.35	\$179.36	\$4,079.47	\$1,119.24	\$826.08		\$6,024.79
100' AA2	61	61		61	1.00	61	61.00	6.17%	\$36,213.37	\$593.66	61	61.00	6.50%	\$209,653.16	\$3,436.94	61	61.00	6.17%	\$10,940.77	\$179.36	\$4,079.47	\$1,119.24	\$961.58		\$6,160.29
COMM	22.4	22.4		22.4	2.25	22.4	50.40	5.09%	\$29,920.56	\$1,335.74	0	0.00	0.00%	\$0.00	\$0.00	22.4	50.40	5.09%	\$9,039.59	\$403.55	\$1,445.69	\$2,518.30	\$2,163.55		\$6,127.54
<b>Total</b>	<b>1620.4</b>	<b>1620.4</b>	<b>362</b>	<b>1251.4</b>		<b>1620.4</b>	<b>989.35</b>	<b>100.00%</b>	<b>\$587,339.36</b>		<b>1598</b>	<b>938.95</b>	<b>100.00%</b>	<b>\$3,227,111.97</b>		<b>1620.4</b>	<b>989.35</b>	<b>100.00%</b>	<b>\$177,446.81</b>		<b>\$3,862,798</b>	<b>\$1,107,322</b>	<b>\$213,543</b>	<b>\$698,729</b>	<b>\$5,882,393</b>

Lot Type	FY2020 Assessment Per Lot	FY2021 Assessment Per Lot	Total Change Per Lot	Monthly Change Per Lot	% Change	Total Budget (from STMT 1)	Total O&M Collections (as if all on Roll)	O&M Revenue Sources
TH	\$1,397.09	\$1,540.07	\$142.98	\$11.91	10.2%	TOTAL ADMINISTRATIVE 552,099	ADMINISTRATIVE & SEAWALL CONTINGENCY \$552,099	FUND BALANCE FORWARD \$107,500
40 / Villa <sup>(3)</sup>	\$2,235.30	\$2,464.12	\$228.82	\$19.07	10.2%	TOTAL FIELD OPERATIONS 1,249,617 << less Street Lights	FIELD OP. PARK&REC, TRANSFERS TO RES. & CLUB \$3,033,485	INTEREST \$12,000
50 <sup>(3)</sup>	\$2,794.13	\$3,080.14	\$286.01	\$23.83	10.2%	STREET LIGHTS 166,800	STREET LIGHT \$166,800	STREETLIGHT REIMBURSEMENT \$9,600
60' AA1	\$3,271.71	\$3,614.88	\$343.17	\$28.60	10.5%	TOTAL PARKS & RECREATION 552,071	Net collection 3,752,384	\$129,100
60' AA2	\$3,352.94	\$3,696.18	\$343.24	\$28.60	10.2%	TOTAL CONTINGENCY 505,000	COLLECTION COSTS \$79,838	EAUS 989
70' AA1	\$3,817.00	\$4,217.36	\$400.36	\$33.36	10.5%	INTERFUND TRANSFER OUT (TO RESERVES IN FY 21) 450,000	EARLY PAYMENT DISCOUNT \$159,676	ASSESSMENT REDUCTION PER EAU \$130.49
80' AA1	\$4,362.30	\$4,819.83	\$457.53	\$38.13	10.5%	INTERFUND TRANSFER TO MIRABAY CLUB 276,797 << reclass from prior years to interfund transfer	Gross collection 3,991,898	
80' AA2	\$4,470.60	\$4,928.22	\$457.62	\$38.14	10.2%	INTERFUND TRANSFER TO UPLAND CLAIM FUND FOR CONTINGENCY -		
100' AA1	\$5,452.86	\$6,024.79	\$571.93	\$47.66	10.5%			
100' AA2 <sup>(3)</sup>	\$5,588.24	\$6,160.29	\$572.05	\$47.67	10.2%			
COMM	\$6,415.51	\$6,127.54	-\$287.97	-\$24.00	-4.5%			

Footnotes:  
(1) Annual debt service assessment per lot adopted in connection with the Series 2019A-1 and Series 2019A-2 Bond Issues. Annual debt service assessment includes principal, interest, Hillsborough County collection costs and early payment discount costs.  
(2) Annual assessment that will appear on the November 2020 Hillsborough County Tax Bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.  
(3) Reflects net decrease of 66 units for O&M assessments; TH units decrease 26 (twenty six), 40 / Villa units decrease 113 (one-hundred thirteen) and 50' units increase 73 (seventy three) compared with FY2020 budget due to platting of Parcel 8. The Parcel 8 plat consists of 67 (sixty seven) 40's and 73 (seventy three) 50's. The Parcel 101 is planned for 105 (one hundred five) 80's per Resolution 2015-08, but currently remains undeveloped. Change in units requires true-up payment from owner of Undeveloped Properties.