

Harbor Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2020

Harbor Bay CDD
Balance Sheet
October 31, 2020

	<u>General Fund</u>	<u>Mira Bay Fund</u>	<u>Reserve Fund</u>	<u>Seawall Fund</u>	<u>Evergreen Fund</u>	<u>Debt Service Fund</u>	<u>Seawall Construction Fund</u>	<u>Consolidated Total</u>
ASSETS:								
CASH - GENERAL FUND OPERATING ACCOUNT	\$ 110,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,627
CASH - GENERAL FUND OPERATING ACCOUNT - Prior Mgmt	4,534	-	-	-	-	-	-	4,534
CASH - GENERAL FUND DEBIT CARD ACCOUNT	5,018	-	-	-	-	-	-	5,018
CASH - MIRA BAY OPERATING ACCOUNT	-	62,318	-	-	-	-	-	62,318
CASH - MIRA BAY DEBIT CARD ACCOUNT	-	4,644	-	-	-	-	-	4,644
CASH - RESERVE OPERATING ACCOUNT	-	-	28,668	-	-	-	-	28,668
CASH - SEAWALL OPERATING ACCOUNT	-	-	-	18,767	-	-	-	18,767
CASH - EVERGREEN OPERATING ACCOUNT	-	-	-	-	81,028	-	-	81,028
CASH - INVESTMENTS FL-FIT BANK	696,422	-	1,230,599	282,301	176,437	-	-	2,385,758
INVESTMENTS:								
INTEREST FUND	-	-	-	-	-	-	-	-
RESERVE FUND	-	-	-	-	-	964,075	-	964,075
REVENUE FUND	-	-	-	-	-	91,342	-	91,342
PREPAYMENT	-	-	-	-	-	4,511	-	4,511
PREPAYMENT A2	-	-	-	-	-	4,156	-	4,156
CONSTRUCTION A1	-	-	-	-	-	-	13,006,953	13,006,953
CONSTRUCTION A1 SUB ACCOUNT - DISTRICT FUNDS	-	-	-	-	-	-	2	2
COST OF ISSUANCE	-	-	-	-	-	-	35,168	35,168
ACCOUNTS RECEIVABLE	2,859	-	-	-	-	-	-	2,859
ON ROLL ASSESSMENT RECEIVABLE	3,160,547	-	-	-	-	1,629,474	-	4,790,021
OFF ROLL ASSESSMENT RECEIVABLE	548,007	-	-	-	-	349,241	-	897,248
PREPAID	138,960	330	-	-	-	-	-	139,290
INVENTORY ASSETS:								
OUTFITTERS	-	341	-	-	-	-	-	341
CAFÉ	-	4,687	-	-	-	-	-	4,687
BEVERAGE	-	6,706	-	-	-	-	-	6,706
DEPOSITS	31,183	1,000	-	-	-	-	-	32,183
DUE FROM OTHER FUNDS	48,089	25,515	-	-	-	19,954	-	93,559
TOTAL CURRENT ASSETS	4,746,245	105,542	1,259,266	301,067	257,465	3,062,752	13,042,123	22,774,461
TOTAL ASSETS	\$ 4,746,245	\$ 105,542	\$ 1,259,266	\$ 301,067	\$ 257,465	\$ 3,062,752	\$ 13,042,123	\$ 22,774,461

Harbor Bay CDD
Balance Sheet
October 31, 2020

	<u>General Fund</u>	<u>Mira Bay Fund</u>	<u>Reserve Fund</u>	<u>Seawall Fund</u>	<u>Evergreen Fund</u>	<u>Debt Service Fund</u>	<u>Seawall Construction Fund</u>	<u>Consolidated Total</u>
LIABILITIES:								
ACCOUNTS PAYABLE	\$ 108,373	\$ 24,774	\$ -	\$ 53,523	\$ -	\$ -	\$ 1,020,933	\$ 1,207,602
ACCRUED EXPENSES PAYABLE	82,651	43,725	-	120,802	-	-	-	247,179
DEFERRED ON ROLL ASSESSMENTS	3,160,547	-	-	-	-	1,629,474	-	4,790,021
DEFERRED OFF ROLL ASSESSMENTS	548,007	-	-	-	-	349,241	-	897,248
DEFERED REVENUE - OTHER	-	2,261	-	-	-	-	-	2,261
DEPOSITS	1,875	1,319	-	-	-	-	-	3,194
DUE TO OTHER FUNDS	45,469	8,000	40,089	-	-	-	-	93,559
SALES TAX PAYABLE	-	1,707	-	-	-	-	-	1,707
TIP PAYABLES	-	730	-	-	-	-	-	730
TOTAL CURRENT LIABILITIES	3,946,923	82,517	40,089	174,325	-	1,978,715	1,020,933	7,243,501
TOTAL LIABILITIES	\$ 3,946,923	\$ 82,517	\$ 40,089	\$ 174,325	\$ -	\$ 1,978,715	\$ 1,020,933	\$ 7,243,501
FUND BALANCES:								
NON-SPENDABLE (DEPOSITS & PREPAID)	170,143	1,330	-	-	-	-	-	171,473
RESTRICTED FOR:								
DEBT SERVICE	-	-	-	126,743	-	1,084,037	-	1,210,780
CAPITAL RESERVE	-	-	1,219,177	-	-	-	12,021,190	13,240,367
UNASSIGNED:	29,180	-	-	-	-	-	-	29,180
ASSIGNED:	600,000	-	-	-	-	-	-	600,000
NET ASSETS								
UNRESTRICTED/UNRESERVED	-	21,696	-	-	257,465	-	-	279,161
TOTAL LIABILITIES & FUND BALANCES/NET ASSETS	\$ 4,746,245	\$ 105,542	\$ 1,259,266	\$ 301,067	\$ 257,465	\$ 3,062,752	\$ 13,042,123	\$ 22,774,461

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, 2020 through October 31, 2020**

	FY2021 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
GENERAL FUND REVENUE ASSESSMENTS (Tax Roll - NET)	\$ 1,974,396	-	\$ -	\$ -
GENERAL FUND ASSESSMENTS TO BE TRANSFERRED TO RESERVES	450,000	-	-	-
INCREASE IN GENERAL FUND ASSESSMENTS - FY 21	415,199	-	-	-
TOTAL ASSESSMENT REVENUE (on roll)	2,839,595	-	-	-
STREET LIGHT ASSESSMENTS	154,740	-	-	-
OFF ROLL	628,949	-	-	-
INTEREST	12,000	-	25	25
MISCELLANEOUS	-	-	51	51
STREETLIGHTS - PARK SQUARE	9,600	-	-	-
FUND BALANCE FORWARD (Audit Adjusted - FY 2019)	107,500	-	-	-
TOTAL REVENUE	3,752,384	-	75	75
EXPENDITURES				
ADMINISTRATIVE				
LEGISLATIVE				
SUPERVISOR FEES	15,000	1,250	1,000	250
FINANCIAL & ADMINISTRATIVE				
ADMINISTRATIVE SERVICES	-	-	-	-
DISTRICT MANAGEMENT	46,000	3,833	3,833	0
DISTRICT ENGINEER	150,000	12,500	12,500	-
DISCLOSURE REPORT	5,000	5,000	5,000	-
TRUSTEES FEES	7,005	584	-	584
ASSESSMENT ROLL	-	-	-	-
FINANCIAL & REVENUE COLLECTIONS	5,000	417	417	(0)
ACCOUNTING SERVICES	28,000	2,333	2,333	0
AUDITING SERVICES	4,000	333	-	333
ARBITRAGE REBATE CALCULATION	1,500	125	-	125
MISCELLANEOUS MAILINGS	2,000	167	-	167
PUBLIC OFFICIALS LIABILITY INSURANCE	3,794	316	316	-
LEGAL ADVERTISING	10,000	833	103	731
DUES, LICENSES & FEES	4,000	333	175	158
MISCELLANEOUS FEES	10,000	833	-	833
PROPERTY TAXES	3,900	325	-	325
WEBSITE HOSTING, MAINTENANCE, BACKUP (EMAIL)	6,900	575	250	325
DISTRICT COUNSEL	250,000	20,833	20,833	0
TOTAL ADMINISTRATIVE	552,099	49,342	46,760	3,581
FIELD OPERATIONS				
SECURITY SERVICES				
SECURITY ASSETS AND FEES	50,000	4,167	-	4,167
SECURITY OPERATIONS (REMOTE SECURITY)	196,704	16,392	15,884	508
ELECTRIC UTILITY SERVICES				
STREET LIGHTS	166,800	13,900	13,855	45
UTILITY - RECREATION FACILITIES	75,000	6,250	4,123	2,127
UTILITY - GUARDHOUSE & GATE ELECTRIC	4,000	333	237	96
UTILITY - IRRIGATION	18,000	1,500	2,292	(792)
GAS UTILITY SERVICES				
UTILITY SERVICES	4,000	333	70	264
GARBAGE/SOLID WASTE CONTROL SERVICES				
GARBAGE - RECREATION FACILITY	3,620	302	-	302
WATER-SEWER COMBINATION SERVICES				
UTILITY SERVICES - AMENITIES	31,000	2,583	786	1,797
UTILITY - IRRIGATION	15,000	1,250	249	1,001
STORMWATER CONTROL				
AQUATIC MAINTENANCE	35,100	2,925	2,925	-
FOUNTAIN SERVICE REPAIRS	3,000	250	-	250
FOUNTAIN MAINTENANCE	1,100	92	259	(167)
MITIGATION AREA MONITORING & MAINTENANCE	4,000	333	-	333
OTHER PHYSICAL ENVIRONMENT				
GENERAL LIABILITY & PROPERTY INSURANCE	90,833	7,569	15,006	(7,437)
INSURANCE - FLOOD	15,760	1,313	-	1,313
MISCELLANEOUS MAINTENANCE	10,000	833	35	798
LANDSCAPE MAINTENANCE - GENERAL	312,000	26,000	26,000	-
LIGHTING MAINTENANCE & REPAIR	7,500	-	-	-
LANDSCAPE MAINTENANCE - SEACREST	-	-	-	-
LANDSCAPE MAINTENANCE - OPTIONAL AREAS	12,600	1,050	1,050	-
LANDSCAPE - FERTILIZATION	77,100	6,425	5,000	1,425
LANDSCAPE - PEST CONTROL	57,200	4,767	-	4,767
IRRIGATION REPAIRS AND MAINTENANCE	51,600	4,300	4,375	(75)
LANDSCAPE - MULCH	40,000	3,333	-	3,333
LANDSCAPE - ANNUALS	32,000	2,667	-	2,667
LANDSCAPE REPLACEMENT PLANTS, SHRUBS, TREES	75,000	6,250	-	6,250
FIELD SERVICES	-	-	-	-

**Harbor Bay CDD
GENERAL FUND**

**Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2020 through October 31, 2020**

	FY2021 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
MINOR VOID REPAIRS	1,000	83	-	83
FREEZE PROTECTION	6,300	-	-	-
ROAD & STREET FACILITIES				
STREET / PARKING LOT SWEEPING	7,200	600	450	150
MAINTENANCE - (ASPHALT & GATE)	13,000	1,083	713	370
TOTAL FIELD OPERATIONS	1,416,417	116,885	93,309	23,576
PARKS & RECREATION				
ONSITE STAFFING/EMPLOYMENT(Vesta Task 1A & B in FY 21)	275,960	22,997	22,657	340
WTS MANAGEMENT FEE	-	-	-	-
BUILDING REPAIRS & MAINTENANCE	30,000	2,500	-	2,500
MAINTENANCE SUPPLIES	15,000	1,250	-	1,250
SERVICE TRUCK REPAIRS & MAINTENANCE (GEM)	2,500	208	-	208
PEST CONTROL	12,600	1,050	702	348
CLUBHOUSE AUDIO EQUIPMENT	500	42	-	42
COMPUTER SUPPORT, MAINTENANCE & REPAIR	10,000	833	-	833
PROJECT MANAGEMENT SYSTEM	-	-	-	-
CLEANING SUPPLIES	500	42	-	42
POOL OPERATION & MAINTENANCE	32,000	2,667	754	1,913
POOL HEATER MAINTENANCE	3,200	267	168	99
FACILITY A/C & HEATING MAINTENANCE & REPAIR	5,000	417	-	417
SIGN MAINTENANCE & REPAIRS	5,000	417	-	417
PRINTING SUPPLIES	500	42	2,375	(2,333)
OFFICE SUPPLIES	2,500	208	15	193
PLAYGROUND REPAIRS	4,000	333	-	333
TELEPHONE/INTERNET-GATE, BOAT LIFT & CLUB	30,000	4,464	4,464	-
BOAT LIFT SLING REPAIRS & MAINTENANCE	18,000	1,500	-	1,500
HOLIDAY DECORATIONS	12,000	3,770	3,770	-
TENNIS COURT MAINTENANCE & SUPPLIES	5,000	417	-	417
TENNIS COURT MAINTENANCE PERSONNEL	31,311	2,609	2,571	38
BASKETBALL COURT MAINTENANCE & SUPPLIES	1,500	125	-	125
ELEVATOR MAINTENANCE	6,000	500	230	270
DOG WASTE STATION SUPPLIES	7,320	610	-	610
ADMIRAL POINTE OPERATIONS				
WTS MANAGEMENT FEE	-	-	-	-
POOL OPERATION & MAINTENANCE	8,000	667	-	667
ELECTRIC UTILITY - AMENITY FACILITIES	30,000	2,500	1,350	1,150
WATER UTILITY - AMENITY FACILITIES	1,020	85	68	17
SUPPLIES	1,000	83	-	83
CLUBHOUSE PEST CONTROL	660	660	60	600
BUILDING REPAIRS & MAINTENANCE	1,000	83	875	(791)
TOTAL PARKS & RECREATION	552,071	51,344	40,057	11,287
CONTINGENCY & CAPITAL PROJECTS				
WORKING CAPITAL (PY) & PROFESSIONAL FEE CONTINGENCY (FY	50,000	4,167	-	4,167
MISCELLANEOUS CONTINGENCY	200,000	25,450	25,450	-
CAPITAL PROJECTS	255,000	21,250	-	21,250
SEAWALL CONTINGENCY	-	-	-	-
TOTAL CONTINGENCY	505,000	50,867	25,450	25,417
TOTAL EXPENDITURES	3,025,587	49,342	205,577	3,581
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	726,797			
OTHER FINANCING SOURCES (USES)				
INTERFUND TRANSFER OUT (TO RESERVES IN FY 21)	(450,000)	-	-	-
INTERFUND TRANSFER TO MIRABAY CLUB (reclass from prior years to i	(276,797)	23,066	23,066	-
INTERFUND TRANSFER TO UPLAND CLAIM FUND FOR CONTINGEN	-	-	-	-
TOTAL OTHER FINANCING SOURCES	(726,797)	23,066	23,066	-
EXCESS OF REV./OTHER SOURCES OVER(UNDER) EXPEND./OTHE	-		(228,568)	
FUND BALANCE - BEGINNING (Adjusted for FY 2019 Audit)	37,578	37,578	427,891	(390,313)
AUDIT ADJUSTMENT	-	-	-	-
USE - FUND BALANCE FORWARD	-	-	-	390,313
FUND BALANCE - ENDING	37,578	37,578	199,323	-

Harbor Bay CDD
MIRA BAY FUND
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2020 through October 31, 2020

	FY2021 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUE				
AMENITY CENTER REVENUE				
PERSONAL TRAINING	\$ 35,863	\$ 2,989	\$ 21	\$ (2,968)
GROUP EXERCISE	18,307	1,526	595	(931)
MASSAGE				
TENNIS LESSONS	52,220	4,352	2,985	(1,367)
SWIM LESSONS	1,632	136	40	(96)
FACILITY RENTAL	15,139	1,262	140	(1,122)
MERCHANDISE SALES	258	22	-	(22)
PROGRAMS	171,593	14,299	509	(13,790)
FOOD SALES	92,859	7,738	3,698	(4,041)
BEVERAGE SALES (ALCOHOLIC)	-	-	-	-
BEVERAGE SALES (NON-ALCOHOLIC)	10,599	883	197	(686)
BEER	36,132	3,011	1,479	(1,533)
LIQUOR	23,208	1,934	1,422	(512)
WINE	17,156	1,430	1,256	(174)
TOTAL AMENITY CENTER OPERATING REVENUE	474,966	39,581	12,341	(27,239)
COST OF GOODS SOLD				
COS-MERCHANDISE RETAIL	162	14	-	14
COS-FOOD	58,501	4,875	1,499	3,376
COS-BEVERAGE (ALCOHOLIC)	-	-	-	-
COS-BEVERAGE (NON-ALCOHOLIC)	6,677	556	244	-
COS-BEER	16,777	1,398	101	1,297
COS-LIQUOR	8,139	678	-	678
COS-WINE	15,173	1,264	114	1,150
TOTAL COST OF GOODS SOLD	105,429	8,786	1,958	6,515
GROSS PROFIT	369,537	30,795	10,383	(20,724)
OPERATING EXPENSES				
PAYROLL & RELATED EXPENSES (NON COMMISSION)				
PAYROLL MANAGEMENT FROM WTS (COMPILED)	-	-	-	-
AMENITIES MANAGEMENT (TASK 1B)	135,985	11,332	11,165	167
EVENT PLANNING SERVICES (TASK 2)	29,475	2,456	2,420	36
SWIM AMENITIES (TASK 3)	54,715	4,560	2,454	2,105
POOL ATTENDANTS PROVIDING BEVERAGE (TASK 8)	5,824	485	-	485
CHILDRENS PROGRAMS (TASK 3)	50,928	4,244	-	4,244
ADULT PROGRAMS (TASK 3)	2,880	240	-	240
FOOD & BEVERAGE OPERATIONS (TASK 4)	87,265	7,272	-	7,272
JANITORIAL SERVICES (TASK 5)	27,305	2,275	2,242	34
TOTAL PAYROLL & RELATED EXPENSES (NON COMMISSION)	394,377	32,865	18,280	14,584
PAYROLL & RELATED EXPENSES (COMMISSION)				
PERSONAL TRAINING COMMISSIONS	25,104	2,092	-	2,092
AEROBICS COMMISSIONS	-	-	-	-
GROUP FITNESS COMMISSIONS	12,815	1,068	-	1,068
MASSAGE THERAPIST COMMISSIONS	-	-	-	-
TENNIS COMMISSIONS	36,554	3,046	-	3,046
AQUATICS COMMISSIONS	1,142	95	-	95
NAIL COMMISSIONS	-	-	-	-
TOTAL PAYROLL & RELATED EXPENSES (COMMISSION)	75,615	6,301	-	6,301
PROGRAM & AMENITY CAFÉ CENTER OPERATING EXPENSES				
CREDIT CARD PROCESSING FEES	16,000	1,333	103	1,231
CLEANING SUPPLIES	12,000	1,000	861	139
DAILY OPERATIONS SOFTWARE	3,000	250	130	120
GENERAL LIABILITY INSURANCE	10,812	901	-	901
CONTINUING EDUCATION	-	-	-	-
LAUNDRY, TOWELS, LINEN	1,600	133	-	133
MARKETING & PROMOTIONS	500	42	-	42
POSTAGE & SHIPPING	150	13	-	13
PRINTING SUPPLIES	4,600	383	-	383
TRAVEL	700	58	-	58
UNIFORMS	1,000	83	-	83
EMPLOYEE RECOGNITION	300	25	-	25
MISCELLANEOUS	1,000	83	-	83
COMPUTER REPAIRS & MAINTENANCE	1,200	100	-	100
CELLULAR PHONES & OTHER REIMBURSEMENTS	1,000	83	-	83

**Harbor Bay CDD
MIRA BAY FUND**

**Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2020 through October 31, 2020**

	FY2021 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
MEMBER & GUEST SUPPLIES	9,000	750	-	750
OPERATING SUPPLIES	33,103	2,759	2,783	(24)
AMENITIES OFFICE EXPENSES	2,500	208	-	208
PROGRAM SUPPLIES	63,000	5,250	4,337	913
FURNITURE, FIXTURES, & EQUIPMENT	7,000	583	67	516
EQUIPMENT MAINTENANCE/REPAIR	7,000	583	346	238
FITNESS REPAIRS & MAINTENANCE	3,875	323	-	323
TOTAL PROGRAM & AMENITY CENTER CAFÉ EXPENSES	179,340	14,945	8,626	6,319
CONTINGENCY	-	-	-	-
CAPITAL PROJECTS	-	-	-	-
TOTAL OPERATING EXPENSE	649,332	54,111	26,907	27,204
NON-OPERATING REVENUES & TRANSFERS IN				
PROXIMITY CARD REPLACEMENT	3,000	250	75	(175)
INTEREST REVENUE	-	-	6	6
TRANSFER IN FROM GENERAL FUND - FACILITY FUNDING	276,797	23,066	23,066	-
TOTAL NON-OPERATING REVENUES & TRANSFERS IN	279,797	23,316	23,147	(169)
CHANGE IN NET POSITION	-	-	6,624	-
NET POSITION - BEGINNING	-	-	16,402	16,402
NET POSITION - ENDING	\$ -	\$ 23,316	\$ 23,026	\$ 16,233

Harbor Bay CDD
RESERVE FUND
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2020 through October 31, 2020

	FY2021 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
INTEREST--INVESTMENT	\$ -	\$ -	\$ 2	\$ 2
SPECIAL ASSESSMENTS				
TAX ROLL	-	-	-	-
FUND BALANCE FORWARD	592,472	-	-	-
TOTAL REVENUE	592,472	-	2	2
BALANCE FORWARD FROM PRIOR YEAR	-	-	-	-
TOTAL REVENUES AND BALANCE FORWARD	592,472	-	2	2
EXPENDITURES				
CONTINGENCY				
CAPITAL RESERVES	592,472	-	-	-
CONTINGENCY FEES (MISC.)	-	-	-	-
TOTAL EXPENDITURES	592,472	-	-	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	2	2
OTHER FINANCING SOURCES & USES (TRANSFER IN FROM GF)	450,000		-	
NET ASSETS - BEGINNING	1,251,282	1,219,177	1,219,177	-
NET ASSETS - ENDING	\$ 1,701,282	\$ 1,219,177	\$ 1,219,180	\$ 2

Beginning of Year Reserves	1,041,986	
FY 2018 Reserves	325,082	
FY 2019 Reserves	437,795	
FY 2020 Reserves	434,890	
Total Reserve Contributions		\$ 2,239,754
FY 2018 Reserve Expenditures		
Total FY 2018 Reserve Expenditure	(453,211)	
Total FY 2019 Reserve Expenditure	(457,558)	
Total FY 2020 Reserve Expenditure		
Fix leak in clubhouse roof	(3,000.00)	
Wood Ceiling Painting - Remaining Balance Due	(4,000.00)	
Balance at 12/13/19 per Prior Mgmt	(21,772.25)	
Service Charge	(25.00)	
Refrigerator	(1,544.00)	
Fountain Replacement - 50%	(16,940.00)	
Fountain Install Site 2, Fountain install site 1	(16,940.00)	
Site Visit - Retainer Payment	(1,450.00)	
Beverage Cooler	(1,944.00)	
Install new panel with new breakers	(655.38)	
Site Visit - Remaining Balance Due	(1,450.00)	
Total Reserve Expenditures		(980,490)
Total Remaining Reserve Funds		\$ 1,259,264
FY 2020 Projects Payable and Planned		
FY 2020 Projects Finished and to be paid from Reserve Fund		
Install new tank	(6,589)	
Pavers - 100%	(33,500)	
Total FY 2020 Projects Finished and to be paid from Reserve Fund		(40,089)
Planned FY 2020 Projects		
Total Remaining Reserve Funds after FY 2020 Payable & Planned Projects		\$ 1,219,175

Harbor Bay CDD
SEAWALL FUND
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2020 through October 31, 2020

	FY2021 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
INTEREST--INVESTMENT	\$ -	\$ -	\$ 2	\$ 2
SPECIAL ASSESSMENTS				
SEAWALL ASSESSMENT	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
TOTAL REVENUE	-	-	2	2
BALANCE FORWARD FROM PRIOR YEAR	97,846	-	-	-
TOTAL REVENUES AND BALANCE FORWARD	97,846	-	2	2
EXPENDITURES				
LEGAL COUNSEL				
DISTRICT COUNSEL	-	-	-	-
SPECIAL LEGAL SERVICES	6,159	513	-	513
SEAWALL INSPECTIONS				
DISTRICT ENGINEER	6,181	515	-	515
SPECIAL ENGINEER SERVICES	10,506	876	-	876
CONTINGENCY				
UPLAND CLAIMS	75,000	6,250	-	6,250
MISCELLANEOUS CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES	97,846	8,154	-	8,154
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	(8,154)	2	8,156
FUND BALANCE - BEGINNING	215,467	126,741	126,741	-
FUND BALANCE FORWARD	(97,846)	-	-	-
FUND BALANCE - ENDING	\$ 117,621	\$ 118,587	\$ 126,743	\$ 8,156

Harbor Bay CDD
EVERGREEN FUND
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2020 through October 31, 2020

	FY2021 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
INTEREST EARNINGS	\$ -	\$ -	\$ 7	\$ 7
OTHER MISCELLANEOUS REVENUES				
BOAT REGISTRATIONS	9,000	-	-	-
BOAT RENEWALS	14,000	-	-	-
JET SKI REGISTRATIONS	-	-	-	-
RESIDENT FINES	250	-	-	-
TOTAL REVENUE	23,250	-	7	7
BALANCE FORWARD FROM PRIOR YEAR	2,650	-	-	-
TOTAL REVENUES AND BALANCE FORWARD	25,900	-	7	7
EXPENDITURES - ADMINISTRATIVE				
FINANCIAL & ADMINISTRATIVE				
OFFICE EXPENSES	500	42	-	42
LEGAL COUNSEL				
LEGAL SERVICES	1,000	83	-	83
CONTINGENCY				
CAPITAL PROJECTS	-	-	-	-
TOTAL ADMINISTRATIVE EXPENDITURE	1,500	125	-	125
EXPENDITURES - FIELD OPERATIONS				
LAW ENFORCEMENT				
HARBOR PATROL	18,200	1,517	-	1,517
OTHER				
BOATING SAFETY COURSES	-	-	-	-
CANAL INSPECTIONS	1,200	100	-	100
VESSEL PURCHASE	-	-	-	-
NAVIGATIONAL POST & SIGN REPAIR	5,000	417	-	417
TOTAL FIELD OPERATIONS EXPENDITURE	24,400	2,033	-	2,033
TOTAL EXPENDITURES	25,900	2,158	-	2,158
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(2,158)	7	2,165
NET ASSETS - BEGINNING	182,726	182,726	257,458	
NET ASSETS- ENDING	\$ 182,726	\$ 182,726	\$ 257,465	\$ -

Harbor Bay CDD
DEBT SERVICE SERIES 2019
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2020 through October 31, 2020

	FY2021 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
SPECIAL ASSESSMENTS				
TAX ROLL	\$ 1,928,151	\$ -	\$ -	\$ -
EXCESS FEES	-	-	-	-
OFF ROLL	-	-	-	-
INTEREST	-	-	11	11
TOTAL REVENUE	1,928,151	-	11	11
EXPENDITURES				
FINANCIAL & ADMINISTRATIVE	-	-	-	-
DEBT SERVICE OBLIGATION				
INTEREST	992,839	503,588	503,588	-
PRINCIPAL	925,000	700,000	700,000	-
TOTAL EXPENDITURES	1,917,839	1,203,588	1,203,588	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	10,312	(1,203,588)	(1,203,577)	11
OTHER FINANCING SOURCES (USES)				
TRANSFER OUT	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	10,312	(1,203,588)	(1,203,577)	11
FUND BALANCE - BEGINNING	-	-	2,287,615	2,287,615
FUND BALANCE FORWARD	-	-	-	-
FUND BALANCE - ENDING	\$ 10,312	\$ (1,203,588)	\$ 1,084,037	\$ 2,287,626

Harbor Bay CDD
CAPITAL PROJECTS FUND
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2020 through October 31, 2020

	FY2021 ADOPTED BUDGET	CAPITAL PROJECTS ACTUAL YTD
REVENUE		
INTEREST REVENUE	\$ 25,000	\$ 69
FUND BALANCE FORWARD	8,911,318	-
TOTAL REVENUE	\$ 8,936,318	69
EXPENDITURES		
VERIFICATION AGENT	-	-
REQUISITION EXPENDITURES	9,036,318	869,868
TOTAL EXPENDITURES	9,036,318	869,868
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		(869,800)
OTHER FINANCING SOURCES (USES)		
BOND PROCEEDS	-	-
TRANSFER-IN	-	-
TRANSFER-OUT	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-
NET CHANGE IN FUND BALANCE	-	(869,800)
FUND BALANCE - BEGINNING	13,732,122	12,890,989
LESS FUND BALANCE FORWARD	(8,911,318)	-
FUND BALANCE - ENDING	4,820,804	\$ 12,021,190

HARBOR BAY CDD
Community Development District
Operating Accounts Reconciliations
October 31, 2020

	<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	\$ 147,389.82	\$ 64,561.75	\$ 28,667.62	\$ 20,564.77	\$ 81,568.10
Less: Outstanding Checks	(36,763.08)	(2,243.54)	-	(1,797.88)	(540.00)
Plus: Deposits In Transit		-	-	-	-
Adjusted Bank Balance	<u>\$ 110,626.74</u>	<u>\$ 62,318.21</u>	<u>\$ 28,667.62</u>	<u>\$ 18,766.89</u>	<u>\$ 81,028.10</u>
Beginning Bank Balance Per Books	\$ 361,926.50	\$ 61,051.51	\$ 28,665.19	\$ 18,765.15	\$ 81,561.16
Cash Receipts & Credits	132,788.65	12,421.32	2.43	1.74	6.94
Cash Disbursements	(384,088.41)	(11,154.62)	-	-	(540.00)
Balance Per Books	<u>\$ 110,626.74</u>	<u>\$ 62,318.21</u>	<u>\$ 28,667.62</u>	<u>\$ 18,766.89</u>	<u>\$ 81,028.10</u>

**HARBOR BAY CDD
GENERAL FUND CHECK REGISTER
FY2021**

DATE	CHECK NO.	PAYEE		Deposit	Payment	Balance
GENERAL FUND FUND EOY TOTAL						361,926.50
10/02/2020	1471	Brigh House Networks -Spectrum	107 Manns Harbor Drive 09/27-10/26		189.64	361,736.86
10/02/2020	1472	Republic Services	Waste Services 10/20		269.54	361,467.32
10/02/2020	1473	Schindler Elevator Corporation	Monthly Elevator Maintenance 10/2020		230.00	361,237.32
10/02/2020	1474	TECO	Voided Check		0.00	361,237.32
10/02/2020	1475	Vesta Property Services Inc.	Pass thru Invoices 07/2020		191.99	361,045.33
10/02/2020	1476	TECO	311000030115		1,868.62	359,176.71
10/05/2020	1477	Frontier Communications	239-157-7537-022614-5		1,791.96	357,384.75
10/05/2020	1478	Mobex	Mobile calling services		566.00	356,818.75
10/05/2020	1479	Premier Technologies	Desk stand, microphone supplies		5,958.04	350,860.71
10/05/2020	1480	Terminix Commercial	Pest Control		162.00	350,698.71
10/08/2020	1481	Bryan Hindman Electric, LLC	Relocate the service for the gate and lighting power at Tybee Island entrance		3,465.00	347,233.71
10/08/2020	1482	Capital Land Management	Landscape Maint - Oct		31,481.00	315,752.71
10/08/2020	1483	Cardno, Inc.	Lake Mgmt Services		3,125.00	312,627.71
10/08/2020	1484	Gas South, LLC	Gaslights 8/25/20-9/22/20		229.67	312,398.04
10/08/2020	1485	Gray Robinson	Special Legal Sevices 09/04 and 9/17 - AIG matter		295.00	312,103.04
10/08/2020	1486	Sea Creast HOA	CDD portion of irrigation repairs		351.00	311,752.04
10/08/2020	1487	U.S. Legal Support, Inc.	Court Reporter and Transcript of the shade session		708.75	311,043.29
10/08/2020	1488	US Bank	Trustee Fees 09/01/20-08/31/21		7,003.75	304,039.54
10/09/2020	1489	Site Masters of Florida, LLC	Stormwater Maintenance		12,450.00	291,589.54
10/09/2020		Bank United	Transfer to Debit		1,900.00	289,689.54
10/12/2020	1490	DPFG M&C	Forecloser Mirabya Townhomes District Assessment Consultant Fee		700.00	288,989.54
10/12/2020	1491	Egis Insurance & Risk Advisors	General Insurance FY21		105,241.00	183,748.54
10/12/2020	1492	Envera Systems	Security Monitoring & Maint - 11/1/20-11/30/20		15,794.28	167,954.26
10/12/2020	1493	Harbor Bay CDD	Funds from the Mirabay Townhomes foreclosure deposited into GF		97,408.59	70,545.67
10/12/2020	1494	Illuminations Holiday Lighting	Holiday lights		3,770.00	66,775.67
10/12/2020	1495	Terminix Commercial	Pest Control		818.00	65,957.67
10/13/2020	1496	DPFG M&C	Consultant Fee		700.00	65,257.67
10/13/2020	1497	Halcyon AV, LLC.	Card printer		2,375.00	62,882.67
10/13/2020	1498	Staples	FLR Sign Notice Chlkbrd		34.99	62,847.68
10/13/2020	1499	TECO	311000030115		19,832.69	43,014.99
10/13/2020		Deposit	Gate Strike	50.50		43,065.49
10/16/2020	1500	Site Masters of Florida, LLC	Voided Check		0.00	43,065.49
10/16/2020	ACH101620	Site Masters of Florida, LLC	Stormwater Maintenance		13,000.00	30,065.49
10/20/2020	1501	Brigh House Networks -Spectrum	5248 Admiral Pointe Drive 10/05/20-11/04/20		154.59	29,910.90
10/20/2020	1502	Daniel J. Leventry	BOS Meeting 10/15/20		200.00	29,710.90
10/20/2020	1503	DPFG M&C	CDD Mgmt		11,833.33	17,877.57
10/20/2020	1504	Michael Maurer	BOS Meeting 10/15/20		200.00	17,677.57
10/20/2020	1505	Paul E. Curley	BOS Meeting 10/15/20		200.00	17,477.57
10/20/2020	1506	Premier Technologies	Computer-Desktop		2,638.94	14,838.63
10/20/2020	1507	Ryan A. Wick	BOS Meeting 10/15/20		200.00	14,638.63
10/20/2020	1508	Steven P. Lockom	BOS Meeting 10/15/20		200.00	14,438.63
10/20/2020	1509	Vesta Property Services Inc.	Pass thru Invoices 09/30/20 - Program Cupplies		287.46	14,151.17
10/22/2020		FL-FIT	Transfer from FIT	100,000.00		114,151.17
10/27/2020	1510	Bad Boar Trapping & Outfitters, LLC.	Boar Trapping Monthly- 10/2020		600.00	113,551.17
10/27/2020	1511	BOCC	Various Accounts		726.07	112,825.10
10/27/2020	1512	Hawkins, Inc.	Pool supplies		415.00	112,410.10
10/27/2020	1513	Hopping Green & Sams	Legal Counsel thru 7/31/20 (rcvd 10/20)		31,224.51	81,185.59
10/27/2020	1514	Main Gate Enterprises	Service Call 9/14		95.00	81,090.59
10/27/2020	1515	BOCC	Various Accounts		1,502.00	79,588.59
10/27/2020		Hillsborough Tax Collector	Excess Fees	32,713.58		112,302.17
10/29/2020		Bank United	Transfer to Debit		1,700.00	110,602.17
10/31/2020		Bank United	Interest		24.57	110,626.74
10/31/2020		EOM BALANCE BANK UNITED		132,788.65	384,088.41	110,626.74

**HARBOR BAY
MIRA BAY CHECK REGISTER
FY2021**

DATE	CHECK NO.	PAYEE	Deposit	Payment	Balance
MIRA BAY FUND EOY TOTAL					61,051.51
10/02/2020		Mira Bay Café	Sales Deposit		61,151.40
10/02/2020		Bank United	Funds Transfer		57,151.40
10/02/2020	ACH10220	Daxko	Services Fee - Sep	4,000.00	57,083.50
10/05/2020		Mira Bay Café	Sales Deposit		57,508.08
10/05/2020		Mira Bay Café	Sales Deposit		57,763.09
10/06/2020	ACH100620	Sysco	Food and Supplies 10/1	1,206.87	56,556.22
10/06/2020		Mira Bay Café	Sales Deposit		57,481.82
10/08/2020		Mira Bay Café	Sales Deposit		58,606.91
10/09/2020		Mira Bay Café	Sales Deposit		58,840.15
10/09/2020		Bank United	Funds Transfer	1,000.00	57,840.15
10/09/2020	ACH10920	Clover App Market	Service Charge	34.90	57,805.25
10/13/2020	1161	Kristy Owens	Refund Personal Training Fee	110.00	57,695.25
10/13/2020		Mira Bay Café	Sales Deposit		58,547.51
10/13/2020		Mira Bay Café	Sales Deposit		59,517.54
10/14/2020	100437643	Pepin Distributing Inc.	Investigating	124.00	59,393.54
10/15/2020		Mira Bay Café	Sales Deposit		61,328.07
10/16/2020		Mira Bay Café	Sales Deposit		61,537.93
10/19/2020	ACH101920	Sysco	Food and Supplies 10/15	477.41	61,060.52
10/19/2020		Mira Bay Café	Sales Deposit		62,027.07
10/19/2020		Mira Bay Café	Sales Deposit		63,544.62
10/22/2020		Mira Bay Café	Sales Deposit		63,583.07
10/23/2020		Mira Bay Café	Sales Deposit		63,797.14
10/26/2020		Mira Bay Café	Sales Deposit		64,287.85
10/26/2020		Mira Bay Café	Sales Deposit		66,090.15
10/27/2020	1162	Cintas	Operating Supplies - Cafe	1,126.94	64,963.21
10/27/2020	1163	Pepin Distributing Inc.	Beer	373.49	64,589.72
10/27/2020	1164	Sysco	Food and Supplies 10/22	605.96	63,983.76
10/27/2020		Mira Bay Café	Sales Deposit		64,152.48
10/29/2020		Bank United	Funds Transfer	2,000.00	62,152.48
10/29/2020		Mira Bay Café	Sales Deposit		62,169.04
10/30/2020	1165	Parks Produce	Tomatoes, peppers and lettuce	27.15	62,141.89
10/30/2020		Mira Bay Café	Sales Deposit		62,312.93
10/31/2020		Bank United	Interest	5.28	62,318.21
10/31/2020			12,421.32	11,154.62	62,318.21

**HARBOR BAY CDD
RESERVE FUND CHECK REGISTER
FY2021**

DATE	CHECK NO.	PAYEE	Deposit	Payment	Balance
RESERVE FUND EOY TOTAL					
10/31/2020		Bank United	Interest	2.43	28,667.62
10/31/2020		EOM BALANCE BANK UNITED		2.43	0.00
					28,667.62

**HARBOR BAY CDD
SEAWALL FUND CHECK REGISTER
FY2021**

DATE	CHECK NO.	PAYEE	Deposit	Payment	Balance
SEAWALL FUND EOY TOTAL					18,765.15
10/31/2020		Bank United	Interest	1.74	18,766.89
10/31/2020		EOM BALANCE BANK UNITED	1.74	0.00	18,766.89

**HARBOR BAY CDD
EVERGREEN FUND CHECK REGISTER
FY2021**

DATE	CHECK NO.	PAYEE	Deposit	Payment	Balance
EVERGREEN FUND EOY TOTAL					81,561.16
10/22/2020	1030	Kevin D. Withey	Off Duty Water Patrols - Evergreen - 9/24 and 9/28	540.00	81,021.16
10/31/2020		Bank United	Interest	6.94	81,028.10
10/31/2020	EDM BALANCE BANK UNITED		6.94	540.00	81,028.10