

Agenda
Bayshore Gardens Park & Recreation District
Board of Trustee's Meeting
April 8, 2020 @ 7 P.M.

BOARD OF TRUSTEE'S MEETING
HAS BEEN CANCELED DUE TO
TECHNICAL DIFFICULTIES.

Meeting to be held electronically via GoToMeeting.com which will be streamed on the District's Official Facebook Page, Live @ <http://www.facebook.com/bayshore.gardens.184>. You may also go to the district website at www.bayshoregardens.org and click on the Facebook icon half way down on the home page to access the official Facebook page.

1. Roll Call, Establish a Quorum
2. Call to Order
3. Approval of Minutes: 2/13/20 Sunshine Training Session; 2/19/20 BOT; 3/04/20 Work Session; 3/27/20 Emergency Board Meeting
4. Treasurer's Report

BUSINESS:

5. COVID -19 Update
6. Trustee Zimmerly, 2 Motions: a.) Compensation Time versus paid overtime, to be compensated at 1.5 hours per hour of overtime.
b.) Add ½ day of vacation to all staff
7. Add 2 paid holidays, MLK and President's Day
Earned vacation time: 1 week for each year of continuous employment, max. 3 weeks.
8. Discuss/vote on Gia's wage

Pursuant to Section 286.26, Florida Statutes, and the Americans with Disabilities Act, any handicapped person desiring to attend this meeting should contact the District Manager at least 48 hours in advance of meeting to ensure that adequate accommodations are provided for access to the meeting.

Pursuant to Section 286.0105, Florida Statutes, should any person wish to appeal a decision of the Board with respect to any matter considered at this meeting, he or she will need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is based.

Bayshore Gardens Park & Recreation District
Balance Sheet
 As of March 31, 2020

ASSETS	<u>Mar 31, 20</u>
Current Assets	
Checking/Savings	
1000 · Checking-Operating 5/3 2537	195,334.10
1004 · Petty Cash - District	350.00
1006 · Checking-Payroll 5/3 2545	36,973.61
1016 · Savings - Operating 5/3 4032	131,157.56
1019 · Savings Reserves 5/3 5013	
1021 · Reserve Fund-Roofing (funds for Roofing)	26,607.39
1022 · Reserve Fund-Hall Upgrade (Funds for Hall upgrade)	25,785.09
1024 · Reserve Fund - Wood Shop Exp	800.00
1025 · Reserve Fund - ADA (Funds for furniture)	15,000.00
1026 · Reserve Fund-Park/Landscaping (Funds for playground and landscaping)	4,252.09
1027 · Reserve Fund- Parking Lot (funds for parking lot)	5,267.19
1031 · Reserve Fund-Air Conditioning	257.00
1032 · Reserve Fund - Marina (Marina Maintenance and Repair)	58,713.66
1019 · Savings Reserves 5/3 5013 - Other	6,167.06
Total 1019 · Savings Reserves 5/3 5013	<u>142,849.48</u>
Total Checking/Savings	506,664.75
Accounts Receivable	
1100 · Accounts Receivable	-5,207.37
Total Accounts Receivable	<u>-5,207.37</u>
Other Current Assets	
1200 · Prepaid Insurance	19,305.26
Total Other Current Assets	<u>19,305.26</u>
Total Current Assets	520,762.64
Fixed Assets	
1900 · Land	400,000.00
1910 · Buildings	1,008,289.93
1920 · Recreation Area	394,900.19
1940 · Recreation Area F & E	97,233.64
1960 · Machines & Equipment	77,290.22
1980 · Office Furniture and Equipment	36,158.54
1990 · Other Furniture and Equipment	53,448.88
1995 · Accumulated Depreciation	-1,050,046.94
1999 · 2019-2020 FY Reserve Expenses	1,013,166.72
Total Fixed Assets	<u>2,030,441.18</u>
Other Assets	
1800 · Utility Deposits	280.00
Total Other Assets	<u>280.00</u>
TOTAL ASSETS	<u><u>2,595,404.82</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	259.75

Bayshore Gardens Park & Recreation District

Balance Sheet

As of March 31, 2020

Total Accounts Payable	259.75
Other Current Liabilities	
2010 · Accrued Wages	787.17
2100 · Payroll Liabilities	
2300 · Garnishment of Wages	373.22
2100 · Payroll Liabilities - Other	-1,533.07
Total 2100 · Payroll Liabilities	-1,159.85
2171 · Sales Tax Payable	1,981.70
2500 · Security Deposits	
2501 · Hall Security Deposits	6,250.00
2502 · Marina Security Deposits	35,295.00
2503 · Screen Room Deposit (Screen Room Deposit)	120.00
2500 · Security Deposits - Other	-8,045.00
Total 2500 · Security Deposits	33,620.00
2600 · Deferred Revenues	1,212.59
Total Other Current Liabilities	36,441.61
Total Current Liabilities	36,701.36
Total Liabilities	36,701.36
Equity	
3040 · Owners' Equity	182,295.76
3050 · Retained Earnings (Retained Earnings)	1,414,755.26
3200 · Fund Balance	-86,517.97
3300 · Investment in GFAAG	763,644.69
Net Income	240,604.72
Total Equity	2,514,782.46
TOTAL LIABILITIES & EQUITY	<u>2,551,483.82</u>

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance

	<u>March 2020</u>		Budget	Oct '19 - Mar 20	YTD Budget	Annual Budget
	Mar 20	Mar 20				
Ordinary Income/Expense						
Income						
4000 · Assessments						
4005 · Property Tax	10,976.97	42,939.00	443,894.63	257,634.00	515,268.00	
4006 · Commission fees	-329.31	-1,291.67	-12,988.21	-7,750.02	-15,500.00	
4007 · Excess fees (Excess commission fees)	0.00		3,415.48	0.00	0.00	
Total 4000 · Assessments	<u>10,647.66</u>	<u>41,647.33</u>	<u>434,321.90</u>	<u>249,883.98</u>	<u>499,768.00</u>	
4100 · Rent						
4111 · Screen Room Rental	100.00	83.33	450.00	499.98	1,000.00	
4120 · Hall Rentals	1,029.20	1,666.67	6,649.70	9,999.98	20,000.00	
4150 · Marina Rentals						
4151 · Slip Rental						
4152 · Resident slip rentals	3,019.65	3,283.33	18,471.26	19,700.02	39,400.00	
4153 · Non Resident slip rentals	11,989.63	7,750.00	48,067.26	46,500.00	93,000.00	
4155 · Short Term Slip Rental	0.00	25.00	0.00	150.00	300.00	
4158 · Homeowner-Non Resident	-913.50	83.33	2,857.25	500.02	1,000.00	
4160 · Marina Relocation Fee	75.00		75.00			
Total 4151 · Slip Rental	<u>14,170.78</u>	<u>11,141.66</u>	<u>69,470.77</u>	<u>66,850.04</u>	<u>133,700.00</u>	
4154 · Small Boat Area	0.00	166.66	1,920.00	999.99	2,000.00	
4156 · Trailer Space Rental	480.00	250.00	3,456.00	1,500.00	3,000.00	
4157 · Gate Keys	400.00	500.00	6,080.00	3,000.00	6,000.00	
4805 · late fees	0.00	33.33	0.00	199.98	400.00	
4825 · Work Area/Pressure Washer	0.00	75.00	90.00	450.00	900.00	
Total 4150 · Marina Rentals	<u>15,050.78</u>	<u>12,166.65</u>	<u>81,016.77</u>	<u>73,000.01</u>	<u>146,000.00</u>	
Total 4100 · Rent	<u>16,179.98</u>	<u>13,916.65</u>	<u>88,116.47</u>	<u>83,499.97</u>	<u>167,000.00</u>	
4300 · Pool						
4360 · Pool FOB	0.00		250.00			
Total 4300 · Pool	<u>0.00</u>		<u>250.00</u>			
4400 · Donations						
4405 · General Donations	0.00		0.00	0.00	0.00	
Total 4400 · Donations	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
4500 · Publications						
4520 · Banner - Subscriptions	0.00		0.00	0.00	0.00	

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance

	March 2020				YTD Budget	Annual Budget
	Mar 20 Budget	Oct '19 - Mar 20				
4530 · Banner - Classified Ads	0.00	416.67	20.00	2,499.98	5,000.00	
Total 4500 · Publications	0.00	416.67	20.00	2,499.98	5,000.00	
4600 · Interest Income (Interest Income)	256.02	416.66	8,240.97	2,500.04	5,000.00	
4800 · Miscellaneous Income						
4802 · Office Services	9.00		70.75			
4815 · Insurance Refunds	0.00		0.00			
4830 · Over/Short	0.00		0.01			
4800 · Miscellaneous Income - Other	0.00	83.33	0.00	500.02	1,000.00	
Total 4800 · Miscellaneous Income	9.00	83.33	70.76	500.02	1,000.00	
Total Income	27,092.66	56,480.64	531,020.10	338,883.99	677,768.00	
Gross Profit	27,092.66	56,480.64	531,020.10	338,883.99	677,768.00	
Expense						
5000 · Administration Expenses						
5100 · Wages, Taxes and Fees						
5120 · Wages - Administration	5,473.00	5,166.67	36,413.37	30,999.98	62,000.00	
5130 · Wages - Maintenance	8,660.00	9,315.00	57,633.29	55,890.00	111,780.00	
5132 · Wages - Dockmaster	700.00	750.00	4,200.00	4,500.00	9,000.00	
5133 · Marina Project Manager	0.00	208.33	0.00	1,250.02	2,500.00	
5135 · Wages - Pool	0.00	4,750.00	5,306.94	28,500.00	57,000.00	
5170 · Health Insurance Compensation	450.00	416.67	2,925.00	2,499.98	5,000.00	
5210 · FICA-941 Taxes	1,169.15	1,500.00	6,853.24	9,000.00	18,000.00	
5215 · Unemployment Taxes	47.04	50.00	316.82	300.00	600.00	
5330 · Hall Monitor	0.00		432.50	0.00	0.00	
5450 · Cell Phone	0.00	25.00	0.00	150.00	300.00	
5610 · Accounting Fees	1,225.00	3,250.00	6,775.00	19,500.00	39,000.00	
6080 · Travel Mileage	0.00	41.67	51.04	249.98	500.00	
Total 5100 · Wages, Taxes and Fees	17,724.19	25,473.34	120,907.20	152,839.96	305,680.00	
Total 5000 · Administration Expenses	17,724.19	25,473.34	120,907.20	152,839.96	305,680.00	
5200 · Marina Expense						
5250 · Property Tax	0.00		4,758.66	0.00	0.00	
5570 · Small Boat Area	0.00		0.00	0.00	0.00	
5575 · Marina Repair/Maintenance	-48.18	166.67	108.39	999.98	2,000.00	
Total 5200 · Marina Expense	-48.18	166.67	4,867.05	999.98	2,000.00	

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance

	March 2020		Oct '19 - Mar 20	YTD Budget	Annual Budget
	Mar 20	Budget			
5300 · Security					
5310 · Security Systems	0.00		174.63		
5311 · Security Camera R&M	0.00		0.00	0.00	0.00
5320 · Gate Closing Expense	0.00	114.58	750.00	687.52	1,375.00
5335 · Key Fobs	0.00	52.08	0.00	312.52	625.00
5300 · Security - Other	0.00		0.00		
Total 5300 · Security	0.00	166.66	924.63	1,000.04	2,000.00
5400 · Utilities					
5410 · Electric	0.00	1,500.00	6,191.75	9,000.00	18,000.00
5420 · Water/Sewer	1,054.20	1,416.67	6,616.02	8,499.98	17,000.00
5430 · Telephone/Pager/Cable/Web	241.47	333.33	1,668.06	2,000.02	4,000.00
5440 · Gas/Propane	0.00	83.33	212.19	500.02	1,000.00
Total 5400 · Utilities	1,295.67	3,333.33	14,688.02	20,000.02	40,000.00
5500 · Building and Grounds					
5511 · Professional/Contract Services	986.88	816.67	7,938.45	4,899.98	9,800.00
5512 · Repairs, Maintenance & Supplies	279.86	583.33	3,461.53	3,500.02	7,000.00
5515 · Janitorial and Cleaning	123.81	416.67	1,603.49	2,499.98	5,000.00
5516 · Gasoline (Grounds machinery fuel)	0.00	58.33	107.01	350.02	700.00
5520 · Maintenance Equipment	0.00	250.00	389.97	1,500.00	3,000.00
5530 · Pest Control	0.00	250.00	160.50	1,500.00	3,000.00
5560 · Landscaping	247.00	833.33	16,437.24	5,000.02	10,000.00
5580 · Pool Maintenance	0.00	416.67	127.58	2,499.98	5,000.00
5585 · Pool Repair/Replacement	0.00		0.00	0.00	0.00
5590 · Pool Chemicals	310.44	1,333.33	3,510.89	8,000.02	16,000.00
5683 · Certification Reimbursement	165.00	166.67	165.00	999.98	2,000.00
6500 · Playground Expense	0.00	208.33	0.00	1,250.02	2,500.00
Total 5500 · Building and Grounds	2,112.99	5,333.33	33,901.66	32,000.02	64,000.00
5600 · Other Administration Expense					
5519 · Leased Equipment	0.00		408.15	0.00	0.00
5650 · Postage	0.00	41.67	0.00	249.98	500.00
5660 · Legal Fees	0.00	833.33	6,859.96	5,000.02	10,000.00
5665 · Seminars, Training and Fees	0.00	83.33	515.20	500.02	1,000.00
5670 · Office Supplies/Expenses	99.51	416.66	3,928.84	2,500.04	5,000.00

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance

March 2020

	Mar 20	Budget	Oct '19 - Mar 20	YTD Budget	Annual Budget
5680 · Audit Fees	0.00	1,000.00	11,100.00	6,000.00	12,000.00
5682 · Organizational Fees and License	0.00	125.00	1,550.00	750.00	1,500.00
5686 · Website Maintenance	100.00		742.34	0.00	0.00
5690 · Advertising	0.00	125.00	1,005.54	750.00	1,500.00
6020 · Bank Fees	277.11	500.00	2,682.69	3,000.00	6,000.00
6040 · Trustee Election	0.00	375.00	4,352.95	2,250.00	4,500.00
Total 5600 · Other Administration Expense	476.62	3,499.99	33,145.67	21,000.06	42,000.00
5630 · Insurance-Business					
5631 · Insurance - Liability	2,168.75	750.00	6,079.50	4,500.00	9,000.00
5632 · Insurance - Workers Compensatio	3,411.75	1,166.67	9,166.50	6,999.98	14,000.00
5633 · Insurance - Auto Liability	40.00	16.67	80.00	99.98	200.00
5634 · Insurance -Property	4,692.75	1,566.67	9,385.50	9,399.98	18,800.00
5635 · Insurance - Flood	0.00	833.33	6,465.00	5,000.02	10,000.00
Total 5630 · Insurance-Business	10,313.25	4,333.34	31,176.50	25,999.96	52,000.00
5700 · Publications Expense					
5710 · Banner - Commissions	0.00	125.00	0.00	750.00	1,500.00
5711 · Banner composition	310.00	416.66	1,620.00	2,499.96	5,000.00
5720 · Banner - Printing Costs	0.00	833.34	110.61	4,999.96	10,000.00
5740 · Banner - Paper Delivery	0.00	260.00	539.80	1,500.00	3,000.00
5750 · Banner - Office Supplies					
5752 · Office supplies	0.00		36.00	0.00	0.00
5750 · Banner - Office Supplies - Other	0.00		0.00	0.00	0.00
Total 5750 · Banner - Office Supplies	0.00		36.00	0.00	0.00
5760 · Banner - Miscellaneous Expenses					
5761 · Tide Tables	0.00	20.83	0.00	125.02	250.00
5762 · King Features	0.00	20.83	0.00	125.02	250.00
5760 · Banner - Miscellaneous Expenses - Other	0.00		0.00	0.00	0.00
Total 5760 · Banner - Miscellaneous Expenses	0.00	41.66	0.00	250.04	500.00
Total 5700 · Publications Expense	310.00	1,666.66	2,306.41	9,999.96	20,000.00
5800 · District Recreation					
5830 · Expenses -	0.00	833.34	294.94	5,000.04	10,000.00
Total 5800 · District Recreation	0.00	833.34	294.94	5,000.04	10,000.00
5880 · Concession Stand	0.00		0.00	0.00	0.00

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance

	March 2020		Oct '19 - Mar 20	YTD Budget	Annual Budget
	Mar 20	Budget			
5885 · Depreciation Expense	0.00		0.00	0.00	0.00
5900 · Capital Layout					
5901 · ADA Lift for Pool	0.00		0.00	0.00	0.00
5902 · ADA Compliant Ramp for Rec Ctr	0.00		0.00	0.00	0.00
5903 · Sheds to Replace Porta Potty	0.00	666.67	0.00	3,999.98	8,000.00
5904 · Resurface Brezeway	0.00		0.00	0.00	0.00
5906 · Fishing Pier Repair	0.00	1,383.58	0.00	8,301.52	16,603.00
5907 · Pickleball Crt @ Basketball Crt	0.00		0.00	0.00	0.00
5908 · Add Heat to AC	0.00		0.00	0.00	0.00
5909 · Screen Room Repair	0.00	2,500.00	0.00	15,000.00	30,000.00
5911 · Rec Hall Repairs	120.00	78.75	2,384.16	472.50	945.00
5912 · Automatic Gate to the Beach	0.00	0.00	0.00	0.00	0.00
5913 · Splash Park	0.00	0.00	0.00	0.00	0.00
5914 · Dog Park	0.00	0.00	0.00	0.00	0.00
5916 · Lighting Basketball Court	0.00	0.00	0.00	0.00	0.00
5917 · Pool ADA Bathrooms	0.00	0.00	0.00	0.00	0.00
5918 · Lighting Pool	0.00	0.00	0.00	0.00	0.00
5921 · Capital Layout - Marina Project	1,371.50	0.00	1,529.35	84,540.00	84,540.00
Total 5900 · Capital Layout	1,491.50	4,629.00	3,913.51	112,314.00	140,088.00
5960 · Marina Construction					
5961 · Marina Contractors	0.00		0.00	0.00	0.00
Total 5960 · Marina Construction	0.00		0.00	0.00	0.00
6000 · Miscellaneous Expenses					
6010 · Over/Short Expenses	0.00		0.00	0.00	0.00
6000 · Miscellaneous Expenses - Other	0.00		0.00	0.00	0.00
Total 6000 · Miscellaneous Expenses	0.00		0.00	0.00	0.00
6900 · Uncategorized Expenses	0.00		0.00	0.00	0.00
7500 · Bad Debt	0.00		9,351.92	0.00	0.00
9010 · Bank Service Charges	21.00		117.25	0.00	0.00
Total Expense	33,697.04	49,435.66	255,594.76	381,154.04	677,768.00
Net Ordinary Income	-6,604.38	7,044.98	275,425.34	-42,270.05	0.00
Net Income	-6,604.38	7,044.98	275,425.34	-42,270.05	0.00

BAYSHORE GARDENS PARK AND RECREATION DISTRICT
AGENDA MOTION FORM

1002 F

TODAY'S DATE March 9, 2020

MEETING DATE March 18 2020
At least 8 days prior to meeting date

REGULAR MEETING SPECIAL MEETING EMERGENCY COMMITTEE MEETING BUDGET

Trustee requesting Jerry Zimmerman

Subject: Holidays for employees

Reason: Adding

BRIEF EXPLANATION

MOTION IF NEEDED

I move that we had a half day of vacation to all staff to be used at their discretion.

Supporting documentation attached

Received by [Signature] Date 3/9/2020

Approved _____

Revised _____

Effective _____

Jerry Zimmerman

BAYSHORE GARDENS PARK AND RECREATION DISTRICT
AGENDA FORM FOR TRUSTEES

1002F

Completed form due in the office by 4:00 p.m. eight (8) days prior to meeting date.

This form can be utilized to bring a motion and/or discussion topic to the board.

Motion Defined: A motion is a request, or proposal, for the board to take action on an issue.

Agenda Item: Motion Meeting Date: 2/19/20

Type of Meeting: Board Workshop _____ Board Meeting _____

Motion: Discussion: _____ (check one)

Rationale for Request: _____

Motion to give office comp time for staying late.

Estimated Costs to District (if applicable)

0

Attachments/Supporting documents: None:

Board Trustee: Terry Zimmerman Date: 2/4/20

Print Name: Terry Zimmerman

Received by: Mia C Date: 2/6/2020