

**Agenda**  
**Bayshore Gardens Park & Recreation District**  
**Board of Trustees Meeting**  
**November 18, 2020, 7 P.M.**

1. Roll Call, Establish a Quorum
2. Call to Order
3. Pledge to flag
4. Approval of Minutes: 10/16/20 BOT Meeting, 11/4/20 BOT Work Session
5. Treasurer's Report
6. District Office Manager's Report
7. Trustee Committee Reports

**Discussions from Working Session:**

- Long Term Planning Committee - Discussion on a 5 to 10-year plan
  - House Committee - Swimming Pool
  - House Committee - Acoustic Panels
  - House Committee - Screen Room
  - Policy and Procedure Committee - Rental Contracts
  - Marina Committee – FPL
8. Agenda – Dan Rawlinson – Malfeasance on Trustee
  9. Additional Items as Needed

(Resident comments agenda item 3 minutes)

10. Adjournment

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 &amp; Recreation District

11/12/20

## Balance Sheet

Accrual Basis

As of October 31, 2020

	Oct 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Checking-Operating 5/3 2537	114,832.10
1004 · Petty Cash - District	350.00
1005 · Escrow Account 5/3 - 3919	36,000.00
1006 · Checking-Payroll 5/3 2545	6,042.61
1016 · Savings - Operating 5/3 4032	125,539.01
1019 · Savings Reserves 5/3 5013	
1021 · Reserve Fund-Roofing	4,607.39
1022 · Reserve Fund-Hall Upgrade	33,772.01
1024 · Reserve Fund - Wood Shop Exp	800.00
1032 · Reserve Fund - Marina	2,292.69
1019 · Savings Reserves 5/3 5013 - Other	6,625.83
Total 1019 · Savings Reserves 5/3 5013	48,097.92
Total Checking/Savings	330,861.64
Accounts Receivable	
1100 · Accounts Receivable	4,656.52
Total Accounts Receivable	4,656.52
Other Current Assets	
11500 · Water Boy Bottle Deposit	35.00
1200 · Prepaid Insurance	8,329.60
1499 · *Undeposited Funds	-1,673.15
Total Other Current Assets	6,691.45
Total Current Assets	342,209.61
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	77,790.21
1980 · Office Furniture and Equipment	36,158.54
1990 · Other Furniture and Equipment	53,448.88
1995 · Accumulated Depreciation	-1,098,299.52
1999 · 2019-2020 FY Reserve Expenses	1,151,776.61
Total Fixed Assets	2,121,298.48
Other Assets	
1800 · Utility Deposits	280.00
Total Other Assets	280.00
<b>TOTAL ASSETS</b>	<b>2,463,788.09</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	3,452.33
Total Accounts Payable	3,452.33
Other Current Liabilities	
2010 · Accrued Wages	787.17
2100 · Payroll Liabilities	
2300 · Garnishment of Wages	153.50
2100 · Payroll Liabilities - Other	-61.01
Total 2100 · Payroll Liabilities	92.49

## Bayshore Gardens Park &amp; Recreation District

11/12/20

**Balance Sheet**

Accrual Basis

As of October 31, 2020

	<u>Oct 31, 20</u>
2171 · Sales Tax Payable	10,585.06
2500 · Security Deposits	
2501 · Hall Security Deposits	980.00
2502 · Marina Security Deposits	36,000.00
2503 · Screen Room Deposit (Screen Room Deposit)	140.00
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Total 2500 · Security Deposits	37,120.00
2600 · Deferred Revenues	1,212.59
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Total Other Current Liabilities	49,797.31
	<hr/>
Total Current Liabilities	53,249.64
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Total Liabilities	53,249.64
Equity	
3040 · Owners' Equity	182,295.76
3050 · Retained Earnings (Retained Earnings)	1,446,462.88
3200 · Fund Balance	-86,517.97
3300 · Investment in GFAAG	756,041.51
Net Income	112,256.27
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Total Equity	2,410,538.45
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>2,463,788.09</u></u></b>

## Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance October 2020

Ordinary Income/Expense	Oct 20	Budget	Oct 20	YTD Budget	Annual Budget
<b>Income</b>					
4000 · Assessments					
4005 · Property Tax	0.00	42,369.00	0.00	42,369.00	508,428.00
4006 · Commission fees	0.00	-1,143.41	0.00	-1,143.41	-13,721.00
4007 · Excess fees (Excess commission fees)	2,149.65		2,149.65		
<b>Total 4000 · Assessments</b>	<b>2,149.65</b>	<b>41,225.59</b>	<b>2,149.65</b>	<b>41,225.59</b>	<b>494,707.00</b>
4100 · Rent					
4111 · Screen Room Rental	125.00	83.33	125.00	83.33	1,000.00
4120 · Hall Rentals	680.00	1,666.66	680.00	1,666.66	20,000.00
4150 · Marina Rentals					
4151 · Slip Rental					
4152 · Resident slip rentals	36,228.52	3,008.37	36,228.52	3,008.37	36,100.00
4153 · Non Resident slip rentals	94,355.17	7,850.00	94,355.17	7,850.00	94,200.00
4155 · Short Term Slip Rental	0.00	0.00	0.00	0.00	0.00
4158 · Homeowner-Non Resident	4,740.00	391.63	4,740.00	391.63	4,700.00
<b>Total 4151 · Slip Rental</b>	<b>135,323.69</b>	<b>11,250.00</b>	<b>135,323.69</b>	<b>11,250.00</b>	<b>135,000.00</b>
4154 · Small Boat Area	384.00	33.37	384.00	33.37	400.00
4156 · Trailer Space Rental	3,065.58	383.37	3,065.58	383.37	4,600.00
4157 · Gate Keys	4,480.00	646.67	4,480.00	646.67	7,760.00
4805 · late fees	0.00	0.00	0.00	0.00	0.00
4825 · Work Area/Pressure Washer	10.00	0.00	10.00	0.00	0.00
<b>Total 4150 · Marina Rentals</b>	<b>143,263.27</b>	<b>12,313.41</b>	<b>143,263.27</b>	<b>12,313.41</b>	<b>147,760.00</b>
<b>Total 4100 · Rent</b>	<b>144,068.27</b>	<b>14,063.40</b>	<b>144,068.27</b>	<b>14,063.40</b>	<b>168,760.00</b>
4300 · Pool					
4360 · Pool FOB	240.00		240.00		
<b>Total 4300 · Pool</b>	<b>240.00</b>		<b>240.00</b>		
4500 · Publications					
4530 · Banner - Classified Ads	0.00	0.00	0.00	0.00	0.00
<b>Total 4500 · Publications</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4600 · Interest Income (Interest Income)	101.69	83.37	101.69	83.37	1,000.00
4800 · Miscellaneous Income					

## Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance

October 2020

	Oct 20	Budget	Oct 20	YTD Budget	Annual Budget
4802 · Office Services	2.20		2.20		
4830 · Over/Short	-0.15		-0.15		
4800 · Miscellaneous Income - Other	0.00	17.37	0.00	17.37	208.00
<b>Total 4800 · Miscellaneous Income</b>	<b>2.05</b>	<b>17.37</b>	<b>2.05</b>	<b>17.37</b>	<b>208.00</b>
<b>Total Income</b>	<b>146,561.66</b>	<b>55,389.73</b>	<b>146,561.66</b>	<b>55,389.73</b>	<b>664,675.00</b>
<b>Gross Profit</b>	<b>146,561.66</b>	<b>55,389.73</b>	<b>146,561.66</b>	<b>55,389.73</b>	<b>664,675.00</b>
<b>Expense</b>					
5000 · Administration Expenses					
5100 · Wages, Taxes and Fees					
5120 · Wages - Administration	2,640.00	4,583.37	2,640.00	4,583.37	55,000.00
5130 · Wages - Maintenance	8,777.25	9,602.50	8,777.25	9,602.50	115,230.00
5132 · Wages - Dockmaster	0.00	700.00	0.00	700.00	8,400.00
5133 · Marina Project Manager	0.00	0.00	0.00	0.00	0.00
5135 · Wages - Pool	3,776.90	4,500.00	3,776.90	4,500.00	54,000.00
5170 · Health Insurance Compensation	300.00	583.34	300.00	583.34	7,000.00
5210 · FICA-941 Taxes	1,185.34	1,500.00	1,185.34	1,500.00	18,000.00
5215 · Unemployment Taxes	26.45	50.00	26.45	50.00	600.00
5450 · Cell Phone	0.00	0.00	0.00	0.00	0.00
5610 · Accounting Fees	1,200.00	1,133.34	1,200.00	1,133.34	13,600.00
6080 · Travel Mileage	0.00	41.66	0.00	41.66	500.00
<b>Total 5100 · Wages, Taxes and Fees</b>	<b>17,905.94</b>	<b>22,694.21</b>	<b>17,905.94</b>	<b>22,694.21</b>	<b>272,330.00</b>
<b>Total 5000 · Administration Expenses</b>	<b>17,905.94</b>	<b>22,694.21</b>	<b>17,905.94</b>	<b>22,694.21</b>	<b>272,330.00</b>
5200 · Marina Expense					
5250 · Property Tax	0.00	400.00	0.00	400.00	4,800.00
5575 · Marina Repair/Maintenance	1,295.89	0.00	1,295.89	0.00	0.00
<b>Total 5200 · Marina Expense</b>	<b>1,295.89</b>	<b>400.00</b>	<b>1,295.89</b>	<b>400.00</b>	<b>4,800.00</b>
5300 · Security					
5311 · Security Camera R&M	0.00	333.34	0.00	333.34	4,000.00
5320 · Gate Closing Expense	0.00	0.00	0.00	0.00	0.00
5335 · Key Fobs	0.00	0.00	0.00	0.00	0.00
5300 · Security - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 5300 · Security</b>	<b>0.00</b>	<b>333.34</b>	<b>0.00</b>	<b>333.34</b>	<b>4,000.00</b>

## Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance

October 2020

	Oct 20	Budget	Oct 20	YTD Budget	Annual Budget
<b>5400 · Utilities</b>					
5410 · Electric	1,291.35	1,291.66	1,291.35	1,291.66	15,500.00
5420 · Water/Sewer	1,196.18	1,291.67	1,196.18	1,291.67	15,500.00
5430 · Telephone/Pager/Cable/Web	240.56	208.34	240.56	208.34	2,500.00
5440 · Gas/Propane	0.00	25.00	0.00	25.00	300.00
<b>Total 5400 · Utilities</b>	<b>2,728.09</b>	<b>2,816.67</b>	<b>2,728.09</b>	<b>2,816.67</b>	<b>33,800.00</b>
<b>5500 · Building and Grounds</b>					
5511 · Professional/Contract Services	1,131.76	816.66	1,131.76	816.66	9,800.00
5512 · Repairs, Maintenance & Supplies	530.52	583.34	530.52	583.34	7,000.00
5515 · Janitorial and Cleaning	163.54	416.66	163.54	416.66	5,000.00
5516 · Gasoline (Grounds machinery fuel)	43.03	58.34	43.03	58.34	700.00
5520 · Maintenance Equipment	1,250.76	250.00	1,250.76	250.00	3,000.00
5530 · Pest Control	80.25	250.00	80.25	250.00	3,000.00
5560 · Landscaping	287.78	1,666.66	287.78	1,666.66	20,000.00
5580 · Pool Maintenance	0.00	416.66	0.00	416.66	5,000.00
5590 · Pool Chemicals	639.55	1,333.34	639.55	1,333.34	16,000.00
5683 · Certification Reimbursement	0.00	166.66	0.00	166.66	2,000.00
6500 · Playground Expense	2,460.00	0.00	2,460.00	0.00	0.00
<b>Total 5500 · Building and Grounds</b>	<b>6,587.19</b>	<b>5,958.32</b>	<b>6,587.19</b>	<b>5,958.32</b>	<b>71,500.00</b>
<b>5600 · Other Administration Expense</b>					
5519 · Leased Equipment	6.95	0.00	6.95	0.00	0.00
5650 · Postage	0.00	0.00	0.00	0.00	0.00
5660 · Legal Fees	0.00	0.00	0.00	0.00	0.00
5665 · Seminars, Training and Fees	2,354.00	0.00	2,354.00	0.00	0.00
5670 · Office Supplies/Expenses	505.54	0.00	505.54	0.00	0.00
5680 · Audit Fees	0.00	985.00	0.00	985.00	11,820.00
5682 · Organizational Fees and License	0.00	125.00	0.00	125.00	1,500.00
5686 · Website Maintenance	100.00	100.00	100.00	100.00	1,200.00
5690 · Advertising	0.00	125.00	0.00	125.00	1,500.00
6020 · Bank Fees	1,071.94	500.00	1,071.94	500.00	6,000.00
6040 · Trustee Election	0.00	0.00	0.00	0.00	0.00
<b>Total 5600 · Other Administration Expense</b>	<b>4,038.43</b>	<b>1,835.00</b>	<b>4,038.43</b>	<b>1,835.00</b>	<b>22,020.00</b>

**Bayshore Gardens Park & Recreation District  
Profit & Loss Budget Performance**

October 2020

	Oct 20	Budget	Oct 20	YTD Budget	Annual Budget
<b>5630 · Insurance-Business</b>					
5631 · Insurance - Liability	0.00	1,266.66	0.00	1,266.66	15,200.00
5632 · Insurance - Workers Compensatio	0.00	872.50	0.00	872.50	10,470.00
5633 · Insurance - Auto Liability	0.00	16.66	0.00	16.66	200.00
5634 · Insurance -Property	0.00	894.16	0.00	894.16	10,730.00
5635 · Insurance - Flood	1,608.83	1,116.66	1,608.83	1,116.66	13,400.00
<b>Total 5630 · Insurance-Business</b>	<b>1,608.83</b>	<b>4,166.64</b>	<b>1,608.83</b>	<b>4,166.64</b>	<b>50,000.00</b>
<b>5700 · Publications Expense</b>					
5710 · Banner - Commissions	0.00	0.00	0.00	0.00	0.00
5711 · Banner composition	0.00	191.67	0.00	191.67	2,300.00
5720 · Banner - Printing Costs	126.88	0.00	126.88	0.00	0.00
5740 · Banner - Paper Delivery	0.00	0.00	0.00	0.00	0.00
<b>5760 · Banner - Miscellaneous Expenses</b>					
5761 · Tide Tables	0.00	0.00	0.00	0.00	0.00
5762 · King Features	0.00	0.00	0.00	0.00	0.00
<b>Total 5760 · Banner - Miscellaneous Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 5700 · Publications Expense</b>	<b>126.88</b>	<b>191.67</b>	<b>126.88</b>	<b>191.67</b>	<b>2,300.00</b>
<b>5800 · District Recreation</b>					
5830 · Expenses -	0.00	83.34	0.00	83.34	1,000.00
<b>Total 5800 · District Recreation</b>	<b>0.00</b>	<b>83.34</b>	<b>0.00</b>	<b>83.34</b>	<b>1,000.00</b>
<b>5900 · Capital Layout</b>					
5901 · Survey	0.00	416.66	0.00	416.66	5,000.00
5903 · Sheds to Replace Porta Potty	0.00	0.00	0.00	0.00	0.00
5906 · Fishing Pier Repair	0.00	0.00	0.00	0.00	0.00
5907 · Basketball Court	0.00	4,166.66	0.00	4,166.66	50,000.00
5909 · Screen Room Repair	0.00	3,333.34	0.00	3,333.34	40,000.00
5911 · Rec Hall Repairs	0.00	1,916.66	0.00	1,916.66	23,000.00
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

# Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance

October 2020

3:03 PM  
11/12/20  
Accrual Basis

	Oct 20	Budget	Oct 20	YTD Budget	Annual Budget
5918 · Lighting Pool	0.00	0.00	0.00	0.00	0.00
5921 · Capital Layout - Marina Project	0.00	7,077.09	0.00	7,077.09	84,925.00
<b>Total 5900 · Capital Layout</b>	<b>0.00</b>	<b>16,910.41</b>	<b>0.00</b>	<b>16,910.41</b>	<b>202,925.00</b>
9010 · Bank Service Charges	17.50		17.50		
<b>Total Expense</b>	<b>34,308.75</b>	<b>55,389.60</b>	<b>34,308.75</b>	<b>55,389.60</b>	<b>664,675.00</b>
<b>Net Ordinary Income</b>	<b>112,252.91</b>	<b>0.13</b>	<b>112,252.91</b>	<b>0.13</b>	<b>0.00</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
10000 · Sales Tax Discount	3.36		3.36		
<b>Total Other Income</b>	<b>3.36</b>		<b>3.36</b>		
<b>Net Other Income</b>	<b>3.36</b>		<b>3.36</b>		
<b>Net Income</b>	<b>112,256.27</b>	<b>0.13</b>	<b>112,256.27</b>	<b>0.13</b>	<b>0.00</b>



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: Malfeasance Steve Walker Meeting Date: 11/18/20

Type of Meeting: Bot Workshop \_\_\_\_\_ Board Meeting

Motion:  Discussion: \_\_\_\_\_ (check one)

Rationale for Request: Malfeasance of trustee

- 1 Yelling at lifeguard for locked gate
- 2 Yelling at head lifeguard
- 3 Abuse of maintenance employees
- 4 Directing office staff to reimburse lawyer fee
- 5 Removing fees from money
- 6 Called and contacted lawyers to cancel towing contract
- 7 Book fee not paid 54659.01

Estimated Costs to District (if applicable) \_\_\_\_\_

Attachments/Supporting documents: None: Steve already has.

Board Trustee: Dan Rawlenson Date: 11/9/20

Print Name: Dan Rawlenson

Received by: Mia Cruz Date: 11/9/2020