

Agenda
Bayshore Gardens Park & Recreation District
Board of Trustees Meeting
Tuesday; July 26, 2022 @ 7:00 P.M.

1. Roll Call
2. Call to Order
3. Pledge to Flag
4. Approval of Minutes: 6/29/22 BOT Work Session / 7/13/22 BOT Work Session
5. Treasurer's Report
6. Trustee Committee Reports
7. District Office Manager's Report
8. Old Business
9. New Business
10. Resident comments agenda item 3 minutes
11. Announcements for Clubs & Organizations
12. 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 & Recreation District Profit & Loss Budget Performance

June 2022

Ordinary Income/Expense	Jun 22	Budget	Oct '21 - Jun 22	YTD Budget	Annual Budget
Income					
4000 · Assessments					
4005 · Property Tax	21,141.43	43,595.42	502,530.62	392,358.74	523,145.00
4006 · Commission fees	-634.24	-1,177.08	-15,421.91	-10,593.76	-14,125.00
4007 · Excess fees (Excess commission fees)	0.00		14,410.12		
Total 4000 · Assessments	20,507.19	42,418.34	501,518.83	381,764.98	509,020.00
4100 · Rent					
4111 · Screen Room Rental	50.00	83.33	500.00	750.01	1,000.00
4120 · Hall Rentals	2,650.00	1,666.66	16,422.21	15,000.02	20,000.00
4150 · Marina Rentals					
4151 · Slip Rental					
4152 · Resident slip rentals	384.00	3,750.00	42,460.61	33,750.00	45,000.00
4153 · Non Resident slip rentals	0.00	6,040.00	68,451.02	54,376.00	72,500.00
4158 · Homeowner-Non Resident	0.00	625.00	6,162.00	5,625.00	7,500.00
Total 4151 · Slip Rental	384.00	10,415.00	118,073.63	93,751.00	125,000.00
4154 · Small Boat Area	192.00	416.66	1,536.00	3,750.02	5,000.00
4156 · Trailer Space Rental	0.00	166.66	3,060.00	1,500.02	2,000.00
4157 · Gate Keys	210.00	433.33	7,685.00	3,900.01	5,200.00
4162 · NR Boat Ramp	0.00		7,644.06		
4805 · late fees	0.00		100.00		
4825 · Work Area/Pressure Washer	220.00		2,109.81		
Total 4150 · Marina Rentals	1,006.00	11,431.65	140,208.50	102,901.05	137,200.00
Total 4100 · Rent	3,706.00	13,181.64	157,130.71	118,651.08	158,200.00
4300 · Pool					
4360 · Pool FOB	0.00	91.67	1,217.92	824.99	1,100.00
Total 4300 · Pool	0.00	91.67	1,217.92	824.99	1,100.00
4500 · Publications					
4520 · Banner - Subscriptions	0.00		125.00		
4530 · Banner - Classified Ads	0.00		10.53		
Total 4500 · Publications	0.00		135.53		
4600 · Interest Income (Interest Income)	151.50	41.66	674.35	375.02	500.00

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance June 2022

	Jun 22	Budget	Oct '21 - Jun 22	YTD Budget	Annual Budget
4800 · Miscellaneous Income					
4802 · Office Services	1.80		61.60		
4815 · Insurance Refunds	0.00		5,911.00		
4830 · Over/Short	0.00		0.00		
4800 · Miscellaneous Income - Other	0.00	4.16	1.35	37.52	50.00
Total 4800 · Miscellaneous Income	1.80	4.16	5,973.95	37.52	50.00
Total Income	24,366.49	55,737.47	666,651.29	501,653.59	668,870.00
Gross Profit	24,366.49	55,737.47	666,651.29	501,653.59	668,870.00
Expense					
5000 · Administration Expenses					
5100 · Wages, Taxes and Fees					
5120 · Wages - Administration	2,906.00	3,333.33	29,187.00	30,000.01	40,000.00
5130 · Wages - Maintenance	7,468.10	9,333.33	71,855.14	84,000.01	112,000.00
5132 · Wages - Dockmaster	700.00	750.00	6,300.00	6,750.00	9,000.00
5133 · Marina Project Manager	0.00		0.00		
5135 · Wages - Pool	0.00	2,000.00	4,067.37	18,000.00	24,000.00
5170 · Health Insurance Compensation	250.00	583.33	2,425.00	5,250.01	7,000.00
5210 · FICA-941 Taxes	712.29	1,666.67	8,554.37	14,999.99	20,000.00
5215 · Unemployment Taxes	14.58	50.00	452.42	450.00	600.00
5610 · Accounting Fees	800.00	1,125.00	7,375.00	10,125.00	13,500.00
6080 · Travel Mileage	0.00	41.67	0.00	374.99	500.00
Total 5100 · Wages, Taxes and Fees	12,850.97	18,883.33	130,216.30	169,950.01	226,600.00
Total 5000 · Administration Expenses	12,850.97	18,883.33	130,216.30	169,950.01	226,600.00
5200 · Marina Expense					
5250 · Property Tax	0.00	416.67	5,767.63	3,749.99	5,000.00
5575 · Marina Repair/Maintenance	1,046.22		4,948.89		
Total 5200 · Marina Expense	1,046.22	416.67	10,716.52	3,749.99	5,000.00
5300 · Security					
5311 · Security Camera R&M	0.00	166.67	321.27	1,499.99	2,000.00
Total 5300 · Security	0.00	166.67	321.27	1,499.99	2,000.00
5400 · Utilities					
5410 · Electric	1,092.15	1,291.67	11,200.13	11,624.99	15,500.00

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance

June 2022

	Jun 22	Budget	Oct '21 - Jun 22	YTD Budget	Annual Budget
5420 · Water/Sewer	904.67	1,350.00	11,876.71	12,150.00	16,200.00
5430 · Telephone	0.00	250.00	687.13	2,250.00	3,000.00
5440 · Gas/Propane	0.00	8.34	0.00	74.98	100.00
5460 · Internet	232.57	100.00	1,591.99	900.00	1,200.00
Total 5400 · Utilities	2,229.39	3,000.01	25,355.96	26,999.97	36,000.00
5500 · Building and Grounds					
5511 · Professional/Contract Services	377.70	733.33	5,024.88	6,600.01	8,800.00
5512 · Repairs, Maintenance & Supplies	1,929.48	675.00	6,509.80	6,075.00	8,100.00
5515 · Janitorial and Cleaning	289.64	250.00	2,337.78	2,250.00	3,000.00
5516 · Gasoline (Grounds machinery fuel)	0.00	66.67	60.00	599.99	800.00
5520 · Maintenance Equipment	109.97	250.00	990.24	2,250.00	3,000.00
5530 · Pest Control	0.00	83.33	1,565.00	750.01	1,000.00
5560 · Landscaping					
5560.1 · .1 Ball Field Project	0.00		169.86		
5560 · Landscaping - Other	24.98	1,916.67	8,871.77	17,249.99	23,000.00
Total 5560 · Landscaping	24.98	1,916.67	9,041.63	17,249.99	23,000.00
5580 · Pool Maintenance	0.00	416.67	250.00	3,749.99	5,000.00
5585 · Pool Repair/Replacement	0.00	1,250.00	2,214.97	11,250.00	15,000.00
5590 · Pool Chemicals	700.00	1,333.33	6,060.95	12,000.01	16,000.00
5591 · EPA/Water	0.00	102.50	216.00	922.50	1,230.00
5683 · Certification Reimbursement	0.00	41.67	0.00	374.99	500.00
6500 · Playground Expense	0.00	125.00	0.00	1,125.00	1,500.00
Total 5500 · Building and Grounds	3,431.77	7,244.17	34,271.25	65,197.49	86,930.00
5600 · Other Administration Expense					
5519 · Leased Equipment	295.68	183.33	1,431.52	1,650.01	2,200.00
5650 · Postage	0.00	41.67	1,058.70	374.99	500.00
5660 · Legal Fees	0.00	833.33	4,950.00	7,500.01	10,000.00
5665 · Seminars, Training and Fees	0.00	83.33	175.00	750.01	1,000.00
5670 · Office Supplies/Expenses	1,020.56	664.95	4,274.23	6,001.15	8,000.00
5680 · Audit Fees	0.00	985.00	11,800.00	8,865.00	11,820.00
5682 · Organizational Fees and License	0.00	125.00	125.90	1,125.00	1,500.00
5686 · Website Maintenance	100.00	100.00	942.34	900.00	1,200.00

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance

June 2022

	Jun 22	Budget	Oct '21 - Jun 22	YTD Budget	Annual Budget
5690 · Advertising	15.21	41.67	462.82	374.99	500.00
6020 · Bank Fees	391.46	666.67	7,969.00	5,999.99	8,000.00
6040 · Trustee Election	0.00	416.67	0.00	3,749.99	5,000.00
Total 5600 · Other Administration Expense	1,822.91	4,141.62	33,189.51	37,291.14	49,720.00
5630 · Insurance-Business					
5631 · Insurance - Liability	2,305.00	750.00	6,915.00	6,750.00	9,000.00
5632 · Insurance - Workers Compensatio	3,467.25	894.17	10,401.75	8,047.49	10,730.00
5633 · Insurance - Auto Liability	59.50	18.33	178.50	165.01	220.00
5634 · Insurance -Property	6,163.25	916.67	18,489.75	8,249.99	11,000.00
5635 · Insurance - Flood	0.00	550.00	0.00	4,950.00	6,600.00
Total 5630 · Insurance-Business	11,995.00	3,129.17	35,985.00	28,162.49	37,550.00
5700 · Publications Expense					
5711 · Banner composition	410.00	266.67	3,270.00	2,399.99	3,200.00
5720 · Banner - Printing Costs	37.93		322.05		
5740 · Banner - Paper Delivery	45.00		669.45		
5750 · Banner - Office Supplies	0.00	183.33	0.00	1,650.01	2,200.00
Total 5700 · Publications Expense	492.93	450.00	4,261.50	4,050.00	5,400.00
5800 · District Recreation					
5830 · Expenses -	12.19	250.00	19.60	2,250.00	3,000.00
Total 5800 · District Recreation	12.19	250.00	19.60	2,250.00	3,000.00
5900 · Capital Layout					
5901 · Survey	0.00		0.00	0.00	0.00
5907 · Basketball Court	0.00	0.00	0.00	0.00	0.00
5909 · Screen Room Repair	0.00	0.00	0.00	0.00	0.00
5911 · Pool Repairs	62,286.81	18,055.83	62,286.81	162,502.51	216,670.00
5921 · Capital Layout Exercise Path	0.00	0.00	0.00	0.00	0.00
5922 · Hall Floors	0.00	0.00	0.00	0.00	0.00
5940 · Security Cameras	0.00	0.00	0.00	0.00	0.00
Total 5900 · Capital Layout	62,286.81	18,055.83	62,286.81	162,502.51	216,670.00
Total Expense	96,168.19	55,737.47	336,623.72	501,653.59	668,870.00
Net Ordinary Income	-71,801.70	0.00	330,027.57	0.00	0.00

Bayshore Gardens Park & Recreation District

Balance Sheet

As of June 30, 2022

Jun 30, 22

ASSETS

Current Assets

Checking/Savings

1000 · Checking-Operating 5/3 2537	161,358.65
1004 · Petty Cash - District	350.00
1005 · Escrow Account 5/3 - 3919	36,000.00
1006 · Checking-Payroll 5/3 2545	21,299.81
1016 · Savings - Operating 5/3 4032	374,252.63
1019 · Savings Reserves 5/3 5013	
1021 · Reserve Fund-Roofing	4,607.39
1022 · Reserve Fund-Hall Upgrade	-2,373.67
1023 · Reserve Fund-Pool	112,591.59
1024 · Reserve Fund - Wood Shop Exp	800.00
1025 · Reserve Fund - ADA	25,000.00
1032 · Reserve Fund - Marina	44,754.69
1033 · Reserve Fund-Outdoor Recreation	5,000.00
1036 · Reserve Fund - Security System	10,000.00
1019 · Savings Reserves 5/3 5013 - Other	-4,115.67

Total 1019 · Savings Reserves 5/3 5013 196,264.33

Total Checking/Savings 789,525.42

Accounts Receivable

1100 · Accounts Receivable 57,723.81

Total Accounts Receivable 57,723.81

Other Current Assets

11500 · Water Boy Bottle Deposit	35.00
11600 · A/R Lupson (gate repair)	150.00
1499 · *Undeposited Funds	2,355.00

Total Other Current Assets 2,540.00

Total Current Assets 849,789.23

Fixed Assets

1900 · Land	400,000.00
1910 · Buildings	1,307,197.93
1920 · Recreation Area	1,768,907.19
1940 · Recreation Area F & E	97,308.64
1960 · Machines & Equipment	93,144.21
1980 · Office Furniture and Equipment	36,158.54
1990 · Other Furniture and Equipment	53,448.88
1995 · Accumulated Depreciation	-1,195,385.52
1999 · 2019-2020 FY Reserve Expenses	59,521.69

Total Fixed Assets 2,620,301.56

Other Assets

1800 · Utility Deposits 280.00

Total Other Assets 280.00

TOTAL ASSETS 3,470,370.79

LIABILITIES & EQUITY

Bayshore Gardens Park & Recreation District
Balance Sheet
 As of June 30, 2022

	Jun 30, 22
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	15,560.75
Total Accounts Payable	15,560.75
Credit Cards	
2055 · Fifth Third CC	-4,262.00
Total Credit Cards	-4,262.00
Other Current Liabilities	
2010 · Accrued Wages	6,180.17
2100 · Payroll Liabilities	
2215 · SUTA Payable	-0.70
2220 · FUTA Payable	-4.20
2300 · Garnishment of Wages	-319.16
2100 · Payroll Liabilities - Other	-1,844.03
Total 2100 · Payroll Liabilities	-2,168.09
2171 · Sales Tax Payable	809.50
2500 · Security Deposits	
2501 · Hall Security Deposits	-790.00
2502 · Marina Security Deposits	35,000.00
2503 · Screen Room Deposit (Screen Room Deposit)	-630.00
Total 2500 · Security Deposits	33,580.00
2600 · Deferred Revenues	46,682.59
2700 · Prepaid Income	665.65
Total Other Current Liabilities	85,749.82
Total Current Liabilities	97,048.57
Total Liabilities	97,048.57
Equity	
3040 · Owners' Equity	182,295.76
3050 · Retained Earnings (Retained Earnings)	1,732,745.18
3200 · Fund Balance	-86,517.97
3300 · Investment in GFAAG	1,214,661.51
Net Income	330,137.74
Total Equity	3,373,322.22
TOTAL LIABILITIES & EQUITY	3,470,370.79