

**Bayshore Gardens Park & Recreation District**  
**Balance Sheet**  
As of May 31, 2017

May 31, 17

**ASSETS**

**Current Assets**

**Checking/Savings**

1004 · Petty Cash - District	500.00
1010 · Checking-Sunshine-Dist.1054	18,567.66
1015 · Checking for E-Payment Only	4.29
1020 · Savings-Sunshine-Dist.1714	
1021 · Reserve Fund-Roofing (funds for Roofing)	26,607.39
1022 · Reserve Fund-Hall Upgrade (Funds for Hall upgrade)	50,000.00
1023 · Reserve Fund-Pool (Funds for Pool)	21,975.00
1024 · Reserve Fund - Woodchoppers (Funds for Woodchoppers)	2,000.00
1025 · Reserve Fund - ADA (Funds for furniture)	15,000.00
1026 · Reserve Fund-Park/Landscaping (Funds for playground and landscaping)	8,000.00
1027 · Reserve Fund- Parking Lot (funds for parking lot)	15,267.19
1028 · Reserve Fund - Emergencies (Funds for Emergencies)	84,405.37
1029 · Reserve Fund-Legal Fees (Legal Fees fund)	7,000.00
1030 · Reserve Account Marina Deposits (Security Deposits Marina)	47,000.00
1030.5 · Reserve Accounts Hall Deposits (Security Deposits Hall)	3,550.00
1031 · Reserve Fund-Air Conditioning	257.00
1032 · Reserve Fund - Marina (Marina Maintenance and Repair)	228,501.00
1036 · Reserve Fund - Security System	12,126.09
1037 · Savings Sunshine #1714 (Savings Sunshine Bank #1714)	<u>1,030,457.83</u>

**Total 1020 · Savings-Sunshine-Dist.1714** 1,552,146.87

**Total Checking/Savings** 1,571,218.82

**Accounts Receivable**

1100 · Accounts Receivable	<u>6,746.26</u>
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**Total Accounts Receivable** 6,746.26

**Other Current Assets**

1200 · Prepaid Insurance	7,593.50
1499 · *Undeposited Funds	<u>732.50</u>

**Total Other Current Assets** 8,326.00

**Total Current Assets** 1,586,291.08

**Fixed Assets**

1900 · Land	400,000.00
1910 · Buildings	872,314.93
1920 · Recreation Area	411,150.19
1940 · Recreation Area F & E	98,556.63
1960 · Machines & Equipment	76,295.24
1980 · Office Furniture and Equipment	31,463.43
1990 · Other Furniture and Equipment	53,448.62
1995 · Accumulated Depreciation	<u>-810,672.10</u>

**Total Fixed Assets** 1,132,556.94

**Other Assets**

1800 · Utility Deposits	<u>280.00</u>
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**Total Other Assets** 280.00

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**Balance Sheet**  
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May 31, 17

<b>TOTAL ASSETS</b>	<b><u>2,719,128.02</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2050 · CB&T (Credit Card)	865.93
2052 · Sam's Credit Card (credit card)	432.71
2054 · Home Depot (Home Depot Charges)	232.84
<b>Total Credit Cards</b>	<u>1,531.48</u>
<b>Other Current Liabilities</b>	
2010 · Accrued Wages	5,422.17
<b>2100 · Payroll Liabilities</b>	
2200 · Federal W/H Tax Payable	3,629.70
2210 · Social Security Tax Payable	-152.69
2212 · Medicare Tax Payable	-37.71
2215 · SUTA Payable	-912.07
2220 · FUTA Payable	1,397.00
<b>Total 2100 · Payroll Liabilities</b>	<u>3,924.23</u>
2171 · Sales Tax Payable	438.36
<b>2500 · Security Deposits</b>	
2501 · Hall Security Deposits	3,550.00
2502 · Marina Security Deposits	47,000.00
2500 · Security Deposits - Other	10.00
<b>Total 2500 · Security Deposits</b>	<u>50,560.00</u>
<b>Total Other Current Liabilities</b>	<u>60,344.76</u>
<b>Total Current Liabilities</b>	<u>61,876.24</u>
<b>Total Liabilities</b>	61,876.24
<b>Equity</b>	
3040 · Owners' Equity	182,295.76
3050 · Retained Earnings (Retained Earnings)	1,152,398.82
3200 · Fund Balance	-87,120.97
3300 · Investment in GFAAG	1,105,217.94
Net Income	304,460.23
<b>Total Equity</b>	<u>2,657,251.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,719,128.02</u></b>