

Agenda
Bayshore Gardens Park & Recreation District
Board of Trustees Meeting
Wednesday; September 24, 2025, at 7:00 P.M.

1. Roll Call
2. Call to Order
3. Pledge to Flag
4. Approval of Minutes: 8/27/25 BOT Meeting & 9/10/25 Work Session
5. Treasurer's Report
6. Trustee Committee Reports
 - Personnel & Salaries (T. Zimmerly)
 - Long Range Planning (S. Wilhoit)
 - Audit Selection (S. Wilhoit)
7. District Office Manager's Report
8. Old Business
9. New Business
10. Resident Comments on Agenda Items - 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 August 2025

	<u>Aug 25</u>	<u>Budget</u>	<u>Oct '24 - Aug 25</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4000 · Assessments					
4005 · Property Tax	0.00	46,862.50	567,762.85	515,487.50	562,350.00
4006 · Commission fees	0.00	-3,046.42	-17,032.89	-33,510.58	-36,557.00
4007 · Excess fees (Excess commission fees)	0.00		4,841.56		
Total 4000 · Assessments	<u>0.00</u>	<u>43,816.08</u>	<u>555,571.52</u>	<u>481,976.92</u>	<u>525,793.00</u>
4100 · Rent					
4111 · Screen Room Rental	0.00	12.50	394.25	137.50	150.00
4120 · Hall Rentals	2,183.74	2,083.33	27,630.85	22,916.68	25,000.01
4150 · Marina Rentals					
4151 · Slip Rental					
4152 · Resident slip rentals	0.00	5,000.00	46,516.00	55,000.00	60,000.00
4153 · Non Resident slip rentals	0.00	10,000.00	144,927.00	110,000.00	120,000.00
Total 4151 · Slip Rental	<u>0.00</u>	<u>15,000.00</u>	<u>191,443.00</u>	<u>165,000.00</u>	<u>180,000.00</u>
4154 · Small Boat Area	192.00	83.33	2,016.00	916.67	1,000.00
4156 · Trailer Space Rental	0.00	416.67	5,483.40	4,583.32	4,999.99
4157 · Gate Keys	20.00	500.00	5,315.00	5,500.00	6,000.00
4162 · NR Boat Ramp	0.00	1,000.00	11,200.00	11,000.00	12,000.00
4825 · Work Area/Pressure Washer	30.00		1,650.00		
Total 4150 · Marina Rentals	<u>242.00</u>	<u>17,000.00</u>	<u>217,107.40</u>	<u>186,999.99</u>	<u>203,999.99</u>
4100 · Rent - Other	105.00		141.16		
Total 4100 · Rent	<u>2,530.74</u>	<u>19,095.83</u>	<u>245,273.66</u>	<u>210,054.17</u>	<u>229,150.00</u>
4300 · Pool					
4360 · Pool FOB	40.00	250.00	1,500.00	2,750.00	3,000.00
Total 4300 · Pool	<u>40.00</u>	<u>250.00</u>	<u>1,500.00</u>	<u>2,750.00</u>	<u>3,000.00</u>
4500 · Publications					
4520 · Banner - Subscriptions	10.00		170.00		
Total 4500 · Publications	<u>10.00</u>		<u>170.00</u>		
4600 · Interest Income (Interest Income)	264.06		2,345.03		

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance August 2025

	Aug 25	Budget	Oct '24 - Aug 25	YTD Budget	Annual Budget
4800 · Miscellaneous Income					
4802 · Office Services	0.00	6.67	46.00	73.33	80.00
4830 · Over/Short	0.00		0.01		
4800 · Miscellaneous Income - Other	0.00		5.00		
Total 4800 · Miscellaneous Income	0.00	6.67	51.01	73.33	80.00
Total Income	2,844.80	63,168.58	804,911.22	694,854.42	758,023.00
Gross Profit	2,844.80	63,168.58	804,911.22	694,854.42	758,023.00
Expense					
5000 · Administration Expenses					
5100 · Wages, Taxes and Fees					
5120 · Wages - Administration	5,589.00	5,000.00	65,190.00	55,000.00	60,000.00
5130 · Wages - Maintenance	4,005.50	6,666.67	52,266.26	73,333.33	80,000.00
5132 · Wages - Dockmaster	646.16	750.00	7,753.92	8,250.00	9,000.00
5135 · Wages - Pool	0.00	2,000.00	1,314.26	22,000.00	24,000.00
5170 · Health Insurance Compensation	200.00	291.67	2,400.00	3,208.33	3,500.00
5210 · Payroll Taxes	798.71	1,250.00	11,658.35	13,750.00	15,000.00
5215 · Unemployment Taxes	0.00	50.00	730.84	550.00	600.00
5610 · Accounting Fees	650.00	1,000.00	8,795.00	11,000.00	12,000.00
6080 · Travel Mileage	0.00	41.67	0.00	458.33	500.00
Total 5100 · Wages, Taxes and Fees	11,889.37	17,050.01	150,108.63	187,549.99	204,600.00
Total 5000 · Administration Expenses	11,889.37	17,050.01	150,108.63	187,549.99	204,600.00
5200 · Marina Expense					
5240 · Sales Tax	0.00		1.00		
5250 · Property Tax	0.00	300.00	2,860.52	3,300.00	3,600.00
5575 · Marina Repair/Maintenance/FOBS	822.27	2,083.33	7,869.72	22,916.67	25,000.00
5200 · Marina Expense - Other	0.00		40.02		
Total 5200 · Marina Expense	822.27	2,383.33	10,771.26	26,216.67	28,600.00
5300 · Security					
5311 · Security Camera R&M	3,149.20	1,891.67	23,803.40	20,808.33	22,700.00
Total 5300 · Security	3,149.20	1,891.67	23,803.40	20,808.33	22,700.00

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance August 2025

	<u>Aug 25</u>	<u>Budget</u>	<u>Oct '24 - Aug 25</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
5400 · Utilities					
5410 · Electric	1,343.56	2,500.00	11,952.58	27,500.00	30,000.00
5420 · Water/Sewer	1,694.65	1,666.67	18,918.28	18,333.33	20,000.00
5430 · Telephone	75.00	100.00	430.00	1,100.00	1,200.00
5440 · Gas/Propane	0.00	8.33	0.00	91.67	100.00
5460 · Internet	281.67	258.33	3,310.14	2,841.67	3,100.00
Total 5400 · Utilities	<u>3,394.88</u>	<u>4,533.33</u>	<u>34,611.00</u>	<u>49,866.67</u>	<u>54,400.00</u>
5500 · Building and Grounds					
5511 · Professional/Contract Services	856.70	833.33	30,618.23	9,166.67	10,000.00
5512 · Repairs, Maintenance & Supplies	925.11	916.67	11,872.90	10,083.33	11,000.00
5514 · Building Maintenance	13,481.77	1,250.00	39,145.77	13,750.00	15,000.00
5515 · Janitorial and Cleaning	0.00	583.33	3,810.13	6,416.67	7,000.00
5516 · Gasoline (Grounds machinery fuel)	121.16	50.00	181.16	550.00	600.00
5520 · Maintenance Equipment	613.38	500.00	2,612.13	5,500.00	6,000.00
5530 · Pest Control	232.58	50.00	672.58	550.00	600.00
5560 · Landscaping	0.00	4,335.25	12,505.48	47,687.75	52,023.00
5580 · Pool Maintenance	0.00	483.33	603.83	5,316.67	5,800.00
5585 · Pool Repair/Replacement	72.62	166.67	141.24	1,833.33	2,000.00
5590 · Pool Chemicals	1,944.30	2,083.33	11,675.00	22,916.67	25,000.00
5591 · EPA/Water	0.00	108.33	0.00	1,191.67	1,300.00
5683 · Certification Reimbursement	0.00	83.33	0.00	916.67	1,000.00
5684 · Woodchoppers	0.00	83.33	188.00	916.67	1,000.00
6500 · Playground Expense	0.00	250.00	7,290.00	2,750.00	3,000.00
5500 · Building and Grounds - Other	0.00		30.80		
Total 5500 · Building and Grounds	<u>18,247.62</u>	<u>11,776.90</u>	<u>121,347.25</u>	<u>129,546.10</u>	<u>141,323.00</u>
5600 · Other Administration Expense					
5519 · Leased Equipment	331.10	183.33	4,124.66	2,016.67	2,200.00
5650 · Postage	0.00	100.00	0.00	1,100.00	1,200.00
5660 · Legal Fees	1,638.00	416.67	7,533.66	4,583.33	5,000.00
5665 · Seminars, Training and Fees	0.00	41.67	50.00	458.33	500.00

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance August 2025

	<u>Aug 25</u>	<u>Budget</u>	<u>Oct '24 - Aug 25</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
5670 · Office Supplies/Expenses	461.74	583.35	4,022.80	6,416.65	7,000.00
5680 · Audit Fees	0.00	1,166.67	8,200.00	12,833.33	14,000.00
5682 · Organizational Fees and License	0.00	16.67	20.00	183.33	200.00
5686 · Website Maintenance	206.00	133.33	2,026.00	1,466.67	1,600.00
5690 · Advertising	42.29	58.33	1,001.39	641.67	700.00
6020 · Bank Fees	195.86	1,000.00	1,740.43	11,000.00	12,000.00
6021 · Credit Card Fees	397.14		7,337.29		
6040 · Trustee Election	0.00	250.00	0.00	2,750.00	3,000.00
6041 · Board Ethics Course	0.00	83.33	237.00	916.67	1,000.00
Total 5600 · Other Administration Expense	<u>3,272.13</u>	<u>4,033.35</u>	<u>36,293.23</u>	<u>44,366.65</u>	<u>48,400.00</u>
5630 · Insurance-Business					
5631 · Insurance - Liability	0.00	1,083.33	44,317.00	11,916.67	13,000.00
5632 · Insurance - Workers Compensatio	0.00	416.67	3,863.24	4,583.33	5,000.00
5633 · Insurance - Auto Liability	0.00		0.00	0.00	0.00
5634 · Insurance -Property	0.00	2,833.33	0.00	31,166.67	34,000.00
Total 5630 · Insurance-Business	<u>0.00</u>	<u>4,333.33</u>	<u>48,180.24</u>	<u>47,666.67</u>	<u>52,000.00</u>
5700 · Publications Expense					
5711 · Banner composition	150.00	416.67	4,210.00	4,583.33	5,000.00
5750 · Banner - Office Supplies					
5752 · Office supplies	62.00		466.00		
5750 · Banner - Office Supplies - Other	161.80	208.33	1,757.80	2,291.67	2,500.00
Total 5750 · Banner - Office Supplies	<u>223.80</u>	<u>208.33</u>	<u>2,223.80</u>	<u>2,291.67</u>	<u>2,500.00</u>
Total 5700 · Publications Expense	<u>373.80</u>	<u>625.00</u>	<u>6,433.80</u>	<u>6,875.00</u>	<u>7,500.00</u>
5800 · District Recreation					
5830 · Expenses -	0.00	83.33	0.00	916.67	1,000.00
5870 · Swim Team	0.00	0.00	140.60	0.00	0.00
Total 5800 · District Recreation	<u>0.00</u>	<u>83.33</u>	<u>140.60</u>	<u>916.67</u>	<u>1,000.00</u>
5900 · Capital Layout					
5901 · Survey	0.00		0.00	0.00	0.00
5915 · Maintenance Shed Awning	0.00	1,250.00	0.00	13,750.00	15,000.00

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance August 2025

	<u>Aug 25</u>	<u>Budget</u>	<u>Oct '24 - Aug 25</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
5917 · Pool ADA Bathrooms	0.00		21,617.30	0.00	0.00
5921 · Fitness Trail	0.00	2,500.00	0.00	27,500.00	30,000.00
5922 · Hall	0.00	1,125.00	28,245.00	12,375.00	13,500.00
5923 · Playground	0.00	8,333.33	116,321.61	91,666.67	100,000.00
Total 5900 · Capital Layout	0.00	13,208.33	166,183.91	145,291.67	158,500.00
6900 · Uncategorized Expenses	0.00		0.00		
8500 · STORM EXPENSES	10,651.83	3,250.00	46,339.42	35,750.00	39,000.00
Total Expense	51,801.10	63,168.58	644,212.74	694,854.42	758,023.00
Net Ordinary Income	-48,956.30	0.00	160,698.48	0.00	0.00
Other Income/Expense					
Other Income					
10000 · Sales Tax Discount	4.22		153.48		
Total Other Income	4.22		153.48		
Net Other Income	4.22		153.48		
Net Income	<u>-48,952.08</u>	<u>0.00</u>	<u>160,851.96</u>	<u>0.00</u>	<u>0.00</u>

Bayshore Gardens Park & Recreation District
Balance Sheet
 As of August 31, 2025

Aug 31, 25

ASSETS

Current Assets

Checking/Savings

1000 · Checking-Operating 5/3 2537	27,555.38
1004 · Petty Cash - District	350.00
1005 · Escrow Account 5/3 - 3919	35,909.08
1006 · Checking-Payroll 5/3 2545	43,071.32
1016 · Savings - Operating 5/3 4032	491,686.25

Total Checking/Savings 598,572.03

Accounts Receivable

1100 · Accounts Receivable	79,618.12
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Total Accounts Receivable 79,618.12

Other Current Assets

11500 · Water Boy Bottle Deposit	35.00
1200 · Prepaid Insurance	47,475.24
1200.50 · Reserve Accounts	
1032 · Reserve Fund - Marina	169,711.72
1036 · Reserve Fund - Security	44,000.00
Total 1200.50 · Reserve Accounts	<u>213,711.72</u>
1250 · Roof Deposit	40,725.00
1499 · *Undeposited Funds	3,081.84

Total Other Current Assets 305,028.80

Total Current Assets 983,218.95

Fixed Assets

1900 · Land	400,000.00
1910 · Buildings	1,539,916.72
1920 · Recreation Area	2,237,147.21
1940 · Recreation Area F & E	109,890.05
1960 · Machines & Equipment	136,791.67
1980 · Office Furniture and Equipment	49,599.28
1990 · Other Furniture and Equipment	53,448.88
1995 · Accumulated Depreciation	-1,836,265.82

Total Fixed Assets 2,690,527.99

TOTAL ASSETS 3,673,746.94

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable	71,055.86
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Total Accounts Payable 71,055.86

Other Current Liabilities

2010 · Accrued Wages	7,467.34
2100 · Payroll Liabilities	802.20

Bayshore Gardens Park & Recreation District
Balance Sheet
As of August 31, 2025

	<u>Aug 31, 25</u>
2105 · Prepaid Expenses (Expense paid for previous FY)	222.20
2171 · Sales Tax Payable	2,457.91
2500 · Security Deposits	
2501 · Hall Security Deposits	10,426.50
2502 · Marina Security Deposits	38,980.00
2503 · Screen Room Deposit (Screen Room Deposit)	40.00
Total 2500 · Security Deposits	<u>49,446.50</u>
2600 · Deferred Revenues	
2610 · Prepaid Ramp and Pool Fobs	10.00
2600 · Deferred Revenues - Other	39,450.89
Total 2600 · Deferred Revenues	<u>39,460.89</u>
2800 · Deposit on Boat Slips	2,250.00
Total Other Current Liabilities	<u>102,107.04</u>
Total Current Liabilities	<u>173,162.90</u>
Total Liabilities	173,162.90
Equity	
3040 · Owners' Equity	182,295.76
3050 · Retained Earnings (Retained Earnings)	2,106,643.16
3200 · Fund Balance	-86,517.97
3300 · Investment in GFAAG	1,137,312.73
Net Income	160,850.36
Total Equity	<u>3,500,584.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,673,746.94</u></u>