



PORT MALABAR HOLIDAY PARK  
MOBILE HOME PARK RECREATION DISTRICT

215 Holiday Park Boulevard NE  
Palm Bay, Florida 32907-2196

## BOARD OF TRUSTEES

### MEETING AGENDA

February 10, 2014 - 7:00 PM

Joanne Gaughan  
Chairman

Rebecca "Becky" Earnest  
1<sup>st</sup> Vice-Chairman

Harald Albinus  
2<sup>nd</sup> Vice-Chairman

Marion "Molly" Stone  
Secretary

Allison Kelly  
Assistant Secretary

Philius Matton  
Treasurer

Marilyn Spall  
Assistant Treasurer

Rodney "Rod" Lindsay  
Trustee

Daniel "Dan" O'Connell  
Trustee

Cheryl Ennis  
District Manager

Karl Bohne, Jr.  
District's Attorney

\* To comment on an item, after you have been recognized by the Chair, please go to the microphone and clearly give your name and address for the record. You may speak for up to three minutes. Note: If formal action is to be taken on an item by the Board, public comment will be requested prior to the vote.

*NOTE: MINUTES OF BOARD MEETING ARE PREPARED IN SUMMARY FORM ONLY. PER CHAPTER 286.0105 FLORIDA STATUTES, IF ANY PERSON DECIDES TO APPEAL A DECISION OF THE BOARD HE/SHE SHOULD ARRANGE FOR A VERBATIM RECORD OF THE PROCEEDINGS WHICH INCLUDES THE TESTIMONY IN EVIDENCE ON WHICH THE APPEAL IS MADE.*

"A community intended and operated for persons 55 and older"

1. Call to order
2. Invocation
3. Pledge of Allegiance
4. Roll Call
5. Announcements by Chairman
6. **Treasure's Report - Presentation of financial reports for the month of December 2013**  
Attachments: December 2013- Revenues & Expense Report: Profit, & Loss,  
Income & Expense by Fund, Balance Sheet, and Loan Balances  
Trustee comment  
Public comment
7. **Project updates – Trustees - District Manager**  
Trustee comment  
Public comment
8. **Consideration of approving Aqua Source to install 5hp motor, timer, filters, plumbing, and electrical cost \$2960.00**  
Motion to approve  
Public comment  
Trustee comment  
Call for Vote
9. **Consideration of approving the purchase of a new Turf Cart**  
Attachment: Quote Comparison Chart  
Motion to Approve  
Public comment  
Trustee comment  
Call for Vote
10. **Discussion - Deed of Restriction concrete pad removal**  
Attachment: Exhibit (A) Language of Proposed Declaration  
Trustee comment  
Public comment  
Motion to [move forward] or [include with Restated DOR's]  
Call for vote

11. Discussion on Deed of Restriction 1 & 3 D, H, & I changes/deletions continued from 1/27/2014
  - Trustee comment
  - Public comment
  - Motion to approve
  - Call for vote/votes
12. Public Comment
13. Trustees remarks
14. Adjournment

## Port Malabar Holiday Park Profit & Loss Budget Performance December 2013

	Dec 13	Oct - Dec 13	Annual Budget	\$ Budget Left	% Budget Used
0539521 · Uniforms- Custodial	0.00	0.00	200.00	200.00	0.0%
Total 539 · Physical Env- Other Phys Env	9,666.24	28,853.77	134,243.00	105,389.23	21.49%
541 · Transportation- Road & Street					
0541461 · R&M Streets	176.11	1,918.26	1,000.00	-918.26	191.83%
0541463 · R&M Signage	0.00	182.55	900.00	717.45	20.28%
0541464 · R&M Drainage	130.00	2,016.56	2,600.00	583.44	77.56%
Total 541 · Transportation- Road & Street	306.11	4,117.37	4,500.00	382.63	91.5%
572 · Culture/Rec- Parks & Recreation					
0572130 · Payroll - Grounds Crew	12,186.20	36,482.54	164,280.00	127,797.46	22.21%
0572210 · Payroll Taxes - Grounds	1,110.72	3,324.26	14,785.00	11,460.74	22.48%
0572230 · Health Insurance-Grounds	840.07	2,520.21	26,271.00	23,750.79	9.59%
0572240 · Workers Comp Ins-Grounds	663.71	1,991.07	8,200.00	6,208.93	24.28%
0572341 · Contract Svcs - Lawn Crew	0.00	10,959.89	65,000.00	54,040.11	16.86%
0572342 · Landscape Management	375.00	2,445.93	10,000.00	7,554.07	24.46%
0572431 · Landscape Trash Removal	145.60	436.80	2,200.00	1,763.20	19.86%
0572461 · R&M Grounds Equipment	194.25	1,297.25	4,500.00	3,202.75	28.83%
0572462 · R&M Pools & Rec Facilities	1,090.88	3,445.29	12,800.00	9,354.71	26.92%
0572463 · R&M Irrigation System	0.00	0.00	5,000.00	5,000.00	0.0%
0572464 · Sound Wall Maintenance	0.00	1,301.05	1,000.00	-301.05	130.11%
0572468 · Vehicle Repair	0.00	188.66	500.00	311.34	37.73%
0572499 · Non Capitalized Equip-Grounds	0.00	1,407.70	2,500.00	1,092.30	56.31%
0572521 · Supplies - Grounds	397.65	789.85	4,500.00	3,710.15	17.55%
0572522 · Fuel	606.58	2,165.09	15,000.00	12,834.91	14.43%
0572523 · Fertilizer	0.00	0.00	300.00	300.00	0.0%
0572524 · Supplies Recreational	9.46	105.14	300.00	194.86	35.05%
0572525 · Uniforms- Grounds	0.00	0.00	350.00	350.00	0.0%
0572526 · Landscape Supplies	32.54	53.48	3,000.00	2,946.52	1.78%
0572551 · Education/Training- Parks & Rec	0.00	0.00	300.00	300.00	0.0%
Total 572 · Culture/Rec- Parks & Recreation	17,652.66	68,914.21	340,786.00	271,871.79	20.22%
701 · Capital Outlay					
0519621 · Cap Outlay-Buildings & Imp	0.00	0.00	16,000.00	16,000.00	0.0%
0519631 · Cap Outlay-Infrastructure	9,636.20	9,636.20	15,000.00	5,363.80	64.24%

## Port Malabar Holiday Park Profit & Loss Budget Performance

December 2013

	Dec 13	Oct - Dec 13	Annual Budget	\$ Budget Left	% Budget Used
0519641 · Cap Outlay-Grounds Equipment	0.00	0.00	5,000.00	5,000.00	0.0%
0519642 · Cap Outlay-Furn, Fixt & Eq	0.00	0.00	1,000.00	1,000.00	0.0%
<b>Total 701 · Capital Outlay</b>	<b>9,636.20</b>	<b>9,636.20</b>	<b>37,000.00</b>	<b>27,363.80</b>	<b>26.04%</b>
<b>Total Expense</b>	<b>104,151.89</b>	<b>308,345.41</b>	<b>1,357,095.00</b>	<b>1,048,749.59</b>	<b>22.72%</b>
Net Ordinary Income	430,176.95	656,810.95	78,405.00		
Other Income/Expense					
Other Income					
8381100 · Appropriated PY Reserves	0.00	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
Other Expense					
8000097 · void	0.00	0.00		0.00	
8000099 · Contingency Expense	0.00	0.00	13,405.00	13,405.00	0.0%
8581100 · Budgeted Return to Reserves	0.00	0.00	65,000.00	65,000.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>78,405.00</b>	<b>78,405.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>-78,405.00</b>		
<b>Net Income</b>	<b>430,176.95</b>	<b>656,810.95</b>	<b>0.00</b>		

**Port Malabar Holiday Park  
Income & Expense by Fund  
December 2013**

12:13 PM  
01/28/14  
Accrual Basis

	00 General		02 Debt Svc		TOTAL
	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	
Ordinary Income/Expense					
Income					
325 - Special Assessments					
0325200 - Gross Assessments	552,480.70	1,000,028.75	0.00	0.00	1,000,028.75
0325290 - Assessment Adjustments	-21,995.84	-40,759.78	0.00	0.00	-40,759.78
0325295 - Transferred to Debt Service Fund	-21,849.25	-65,547.75	0.00	0.00	-65,547.75
2325200 - From Gross Assessments- DebtSvc	0.00	0.00	21,849.25	65,547.75	65,547.75
Total 325 - Special Assessments	508,635.61	893,721.22	21,849.25	65,547.75	999,268.97
334-389 - Other Revenue Sources					
0341900 - Service Charges	462.00	1,978.60	0.00	0.00	1,978.60
0361100 - Interest Income	219.48	441.42	0.00	0.00	441.42
0369900 - Other Income	2,125.00	2,183.62	0.00	0.00	2,183.62
0369902 - Laundry Income	224.50	470.75	0.00	0.00	470.75
0389400 - Proprietary- Grants & Donations	813.00	813.00	0.00	0.00	813.00
Total 334-389 - Other Revenue Sources	3,843.98	5,887.39	0.00	0.00	5,887.39
Total Income	512,479.59	899,608.61	21,849.25	65,547.75	965,156.36
Gross Profit	512,479.59	899,608.61	21,849.25	65,547.75	965,156.36
Expense					
511 - Gen Govt- Legislative	33.79	101.31	0.00	0.00	101.31
0511451 - Board Bond Ins					
Total 511 - Gen Govt- Legislative	33.79	101.31	0.00	0.00	101.31
512-513 - Gen Govt- Exec, Fin & Admin					
0512130 - Payroll - Executive	3,832.42	11,373.63	0.00	0.00	11,373.63
0512210 - Payroll Taxes - Executive	346.56	1,028.31	0.00	0.00	1,028.31
0512230 - Health Insurance - Executive	629.30	1,887.90	0.00	0.00	1,887.90
0512240 - Workers Comp Ins- Executive	219.55	658.61	0.00	0.00	658.61
0513130 - Payroll - Admin	3,308.37	9,680.55	0.00	0.00	9,680.55
0513210 - Payroll Taxes - Admin	299.19	875.26	0.00	0.00	875.26
0513230 - Health Insurance - Admin	870.33	2,610.99	0.00	0.00	2,610.99
0513240 - Workers Comp Ins - Admin	178.74	536.20	0.00	0.00	536.20
0513321 - Professional Fees - Auditing	4,000.00	8,500.00	0.00	0.00	8,500.00
0513322 - Contract Accounting Services	825.00	2,475.00	0.00	0.00	2,475.00
0513340 - Payroll-related Services	136.00	470.00	0.00	0.00	470.00
0513421 - Postage	7.06	80.08	0.00	0.00	80.08
0513441 - Equipment Lease- Office	135.46	411.54	0.00	0.00	411.54
0513462 - R&M Office Equipment	0.00	105.00	0.00	0.00	105.00
0513496 - Bank Charges	5.00	15.00	0.00	0.00	15.00
0513510 - Office Expense	372.25	779.80	0.00	0.00	779.80
Total 512-513 - Gen Govt- Exec, Fin & Admin	15,165.23	41,487.87	0.00	0.00	41,487.87
514 - Gen Govt- Legal Counsel					
Total 514 - Gen Govt- Legal Counsel					
<b>Total</b>	<b>512,479.59</b>	<b>899,608.61</b>	<b>21,849.25</b>	<b>65,547.75</b>	<b>965,156.36</b>

**Port Malabar Holiday Park  
Income & Expense by Fund  
December 2013**

12:13 PM  
01/28/14  
Accrual Basis

	00 General		02 Debt Svc		TOTAL
	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	
0514311 - Professional Fees - Legal	385.00	1,242.50	0.00	0.00	385.00
0514312 - Legal - Deed Rest. Enf.	87.50	87.50	0.00	0.00	87.50
<b>Total 514 - Gen Govt- Legal Counsel</b>	<b>472.50</b>	<b>1,330.00</b>	<b>0.00</b>	<b>0.00</b>	<b>472.50</b>
517 - Gen Govt Svcs- Debt Svc Payment					
2517710 - Principal Expense	0.00	0.00	19,065.74	57,145.27	19,065.74
2517720 - Interest Expense	0.00	0.00	2,783.51	8,402.48	2,783.51
<b>Total 517 - Gen Govt Svcs- Debt Svc Payment</b>	<b>0.00</b>	<b>0.00</b>	<b>21,849.25</b>	<b>65,547.75</b>	<b>21,849.25</b>
519 - Gen Govt- Other Gen Govt					
0519411 - Telephone & Communications	519.01	1,557.86	0.00	0.00	519.01
0519431 - Utilities - Electric	4,724.15	13,752.73	0.00	0.00	4,724.15
0519432 - Utilities - Gas	0.00	630.44	0.00	0.00	630.44
0519433 - Utilities - Water & Sewer	212.20	546.88	0.00	0.00	212.20
0519434 - Storm Water Management	155.33	976.16	0.00	0.00	155.33
0519442 - Equipment Lease- General	95.00	285.00	0.00	0.00	95.00
0519451 - Insurance - Liability	809.84	2,429.50	0.00	0.00	809.84
0519452 - Insurance - Property	1,217.77	3,610.42	0.00	0.00	1,217.77
0519491 - Cable - TV	12,843.81	38,531.43	0.00	0.00	12,843.81
0519497 - Other Expense	0.00	0.75	0.00	0.00	0.00
0519521 - Supplies Decals & Badges	0.00	127.00	0.00	0.00	0.00
0519541 - Taxes, Fees & Licenses	0.00	773.55	0.00	0.00	0.00
<b>Total 519 - Gen Govt- Other Gen Govt</b>	<b>20,577.11</b>	<b>63,221.72</b>	<b>0.00</b>	<b>0.00</b>	<b>20,577.11</b>
529 - Public Safety- Other Public Saf					
0529130 - Payroll - Gate	7,628.34	21,765.51	0.00	0.00	7,628.34
0529210 - Payroll Taxes - Gate	690.69	1,970.10	0.00	0.00	690.69
0529240 - Workers Comp Ins- Gate	413.45	1,240.33	0.00	0.00	413.45
0529460 - R&M Gate	0.00	51.08	0.00	0.00	0.00
0529520 - Supplies - Gate	60.32	108.19	0.00	0.00	60.32
<b>Total 529 - Public Safety- Other Public Saf</b>	<b>8,792.80</b>	<b>25,135.21</b>	<b>0.00</b>	<b>0.00</b>	<b>8,792.80</b>
539 - Physical Env- Other Phys Env					
0539130 - Payroll - Custodians	5,977.56	17,800.50	0.00	0.00	5,977.56
0539210 - Payroll Taxes - Custodial	540.57	1,609.36	0.00	0.00	540.57
0539230 - Health Ins- Custodial	1,533.22	4,599.66	0.00	0.00	1,533.22
0539240 - Workers Comp Ins-Custodial	326.52	979.54	0.00	0.00	326.52
0539461 - R&M Buildings	1,129.05	2,386.02	0.00	0.00	1,129.05
0539462 - R&M Lighting- Rec Center	0.00	86.94	0.00	0.00	0.00
0539463 - R&M Equipment	0.00	635.26	0.00	0.00	0.00
0539520 - Custodial Supplies	159.32	756.49	0.00	0.00	159.32
<b>Total 539 - Physical Env- Other Phys Env</b>	<b>9,666.24</b>	<b>28,853.77</b>	<b>0.00</b>	<b>0.00</b>	<b>9,666.24</b>
541 - Transportation- Road & Street					
0541461 - R&M Streets	176.11	1,918.26	0.00	0.00	176.11
0541463 - R&M Signage	0.00	182.55	0.00	0.00	0.00

**Port Malabar Holiday Park  
Income & Expense by Fund  
December 2013**

	00 General		02 Debt Svc		TOTAL	
	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13
0541464 - R&M Drainage	130.00	2,016.56	0.00	0.00	130.00	2,016.56
<b>Total 541 - Transportation- Road &amp; Street</b>	<b>306.11</b>	<b>4,117.37</b>	<b>0.00</b>	<b>0.00</b>	<b>306.11</b>	<b>4,117.37</b>
572 - Culture/Rec- Parks & Recreation						
0572130 - Payroll - Grounds Crew	12,186.20	36,482.54	0.00	0.00	12,186.20	36,482.54
0572210 - Payroll Taxes - Grounds	1,110.72	3,324.26	0.00	0.00	1,110.72	3,324.26
0572230 - Health Insurance-Grounds	840.07	2,520.21	0.00	0.00	840.07	2,520.21
0572240 - Workers Comp Ins-Grounds	663.71	1,991.07	0.00	0.00	663.71	1,991.07
0572341 - Contract Svcs - Lawn Crew	0.00	10,959.89	0.00	0.00	0.00	10,959.89
0572342 - Landscape Management	375.00	2,445.93	0.00	0.00	375.00	2,445.93
0572431 - Landscape Trash Removal	145.60	436.80	0.00	0.00	145.60	436.80
0572461 - R&M Grounds Equipment	194.25	1,297.25	0.00	0.00	194.25	1,297.25
0572462 - R&M Pools & Rec Facilities	1,090.88	3,445.29	0.00	0.00	1,090.88	3,445.29
0572464 - Sound Wall Maintenance	0.00	1,301.05	0.00	0.00	0.00	1,301.05
0572468 - Vehicle Repair	0.00	188.66	0.00	0.00	0.00	188.66
0572499 - Non Capitalized Equip-Grounds	0.00	1,407.70	0.00	0.00	0.00	1,407.70
0572521 - Supplies - Grounds	397.65	789.85	0.00	0.00	397.65	789.85
0572522 - Fuel	606.58	2,165.09	0.00	0.00	606.58	2,165.09
0572524 - Supplies Recreational	9.46	105.14	0.00	0.00	9.46	105.14
0572526 - Landscape Supplies	32.54	53.48	0.00	0.00	32.54	53.48
<b>Total 572 - Culture/Rec- Parks &amp; Recreation</b>	<b>17,652.66</b>	<b>68,914.21</b>	<b>0.00</b>	<b>0.00</b>	<b>17,652.66</b>	<b>68,914.21</b>
701 - Capital Outlay						
0519631 - Cap Outlay-Infrastructure	9,636.20	9,636.20	0.00	0.00	9,636.20	9,636.20
<b>Total 701 - Capital Outlay</b>	<b>9,636.20</b>	<b>9,636.20</b>	<b>0.00</b>	<b>0.00</b>	<b>9,636.20</b>	<b>9,636.20</b>
<b>Total Expense</b>	<b>82,302.64</b>	<b>242,797.66</b>	<b>21,849.25</b>	<b>65,547.75</b>	<b>104,151.89</b>	<b>308,345.41</b>
<b>Net Ordinary Income</b>	<b>430,176.95</b>	<b>656,810.95</b>	<b>0.00</b>	<b>0.00</b>	<b>430,176.95</b>	<b>656,810.95</b>
<b>Net Income</b>	<b>430,176.95</b>	<b>656,810.95</b>	<b>0.00</b>	<b>0.00</b>	<b>430,176.95</b>	<b>656,810.95</b>



# Port Malabar Holiday Park Profit & Loss Budget Performance December 2013

Ordinary Income/Expense	Dec 13	Oct - Dec 13	Annual Budget	\$ Budget Left	% Budget Used
<b>Income</b>					
<b>325 - Special Assessments</b>					
0325200 - Gross Assessments	552,480.70	1,000,028.75	1,476,288.00	476,259.25	67.74%
0325290 - Assessment Adjustments	-21,995.84	-40,759.78	-51,788.00	-11,028.22	78.71%
0325295 - Transferred to Debt Service Fund	-21,849.25	-65,547.75	-262,200.00	-196,652.25	25.0%
2325200 - From Gross Assessments- DebtSvc	21,849.25	65,547.75	262,200.00	196,652.25	25.0%
<b>Total 325 - Special Assessments</b>	<b>530,484.86</b>	<b>959,268.97</b>	<b>1,424,500.00</b>	<b>465,231.03</b>	<b>67.34%</b>
<b>334-389 - Other Revenue Sources</b>					
0341900 - Service Charges	462.00	1,978.60	5,000.00	3,021.40	39.57%
0361100 - Interest Income	219.48	441.42	2,500.00	2,058.58	17.66%
0369900 - Other Income	2,125.00	2,183.62	2,000.00	-183.62	109.18%
0369902 - Laundry Income	224.50	470.75	1,000.00	529.25	47.08%
0369903 - Property Maintenance Income	0.00	0.00	500.00	500.00	0.0%
0389400 - Proprietary- Grants & Donations	813.00	813.00	-	-813.00	-
<b>Total 334-389 - Other Revenue Sources</b>	<b>3,843.98</b>	<b>5,887.39</b>	<b>11,000.00</b>	<b>5,112.61</b>	<b>53.52%</b>
<b>Total Income</b>	<b>534,328.84</b>	<b>965,156.36</b>	<b>1,435,500.00</b>	<b>470,343.64</b>	<b>67.24%</b>
<b>Gross Profit</b>					
<b>Expense</b>					
<b>511 - Gen Govt- Legislative</b>					
0511451 - Board Bond Ins	33.79	101.31	700.00	598.69	14.47%
0511491 - Election Fees	0.00	0.00	1,600.00	1,600.00	0.0%
0511522 - Uniforms- Board	0.00	0.00	200.00	200.00	0.0%
<b>Total 511 - Gen Govt- Legislative</b>	<b>33.79</b>	<b>101.31</b>	<b>2,500.00</b>	<b>2,398.69</b>	<b>4.05%</b>
<b>512-513 - Gen Govt- Exec, Fin &amp; Admin</b>					
0512130 - Payroll - Executive	3,832.42	11,373.63	45,000.00	33,626.37	25.28%
0512210 - Payroll Taxes - Executive	346.56	1,028.31	4,050.00	3,021.69	25.39%
0512230 - Health Insurance - Executive	629.30	1,887.90	8,320.00	6,432.10	22.69%
0512240 - Workers Comp Ins- Executive	219.55	658.61	775.00	116.39	84.98%
0512400 - Travel Reimb - Executive	0.00	0.00	200.00	200.00	0.0%
0512551 - Education/Training- Exec	0.00	0.00	1,000.00	1,000.00	0.0%
0513130 - Payroll - Admin	3,398.37	9,680.55	33,000.00	23,319.45	29.34%

## Port Malabar Holiday Park Profit & Loss Budget Performance December 2013

	Dec 13	Oct - Dec 13	Annual Budget	\$ Budget Left	% Budget Used
0513210 · Payroll Taxes - Admin	299.19	875.26	3,915.00	3,039.74	22.36%
0513230 · Health Insurance - Admin	870.33	2,610.99	11,506.00	8,895.01	22.69%
0513240 · Workers Comp Ins - Admin	178.74	536.20	800.00	263.80	67.03%
0513321 · Professional Fees - Auditing	4,000.00	8,500.00	10,500.00	2,000.00	80.95%
0513322 · Contract Accounting Services	825.00	2,475.00	10,200.00	7,725.00	24.27%
0513340 · Payroll-related Services	136.00	470.00	1,700.00	1,230.00	27.65%
0513341 · Temporary Office Services	0.00	0.00	11,000.00	11,000.00	0.0%
0513400 · Travel Reimb- Admin	0.00	0.00	200.00	200.00	0.0%
0513421 · Postage	7.06	80.08	1,400.00	1,319.92	5.72%
0513441 · Equipment Lease- Office	135.46	411.54	1,700.00	1,288.46	24.21%
0513462 · R&M Office Equipment	0.00	105.00	1,000.00	895.00	10.5%
0513495 · Advertising Legal	0.00	0.00	2,800.00	2,800.00	0.0%
0513496 · Bank Charges	5.00	15.00	300.00	285.00	5.0%
0513497 · Advertising - Office	0.00	0.00	0.00	0.00	0.0%
0513499 · Non Capitalized Equip- Office	0.00	0.00	1,500.00	1,500.00	0.0%
0513510 · Office Expense	372.25	779.80	5,000.00	4,220.20	15.6%
<b>Total 512-513 · Gen Govt- Exec, Fin &amp; Admin</b>	<b>15,165.23</b>	<b>41,487.87</b>	<b>155,866.00</b>	<b>114,378.13</b>	<b>26.62%</b>
<b>514 · Gen Govt- Legal Counsel</b>					
0514311 · Professional Fees - Legal	385.00	1,242.50	8,000.00	6,757.50	15.53%
0514312 · Legal - Deed Rest. Enf.	87.50	87.50	3,000.00	2,912.50	2.92%
<b>Total 514 · Gen Govt- Legal Counsel</b>	<b>472.50</b>	<b>1,330.00</b>	<b>11,000.00</b>	<b>9,670.00</b>	<b>12.09%</b>
<b>517 · Gen Govt Svcs- Debt Svc Payment</b>					
2517710 · Principal Expense	19,065.74	57,145.27	168,200.00	111,054.73	33.98%
2517720 · Interest Expense	2,783.51	8,402.48	94,000.00	85,597.52	8.94%
<b>Total 517 · Gen Govt Svcs- Debt Svc Payment</b>	<b>21,849.25</b>	<b>65,547.75</b>	<b>262,200.00</b>	<b>196,652.25</b>	<b>25.0%</b>
<b>519 · Gen Govt- Other Gen Govt</b>					
0519411 · Telephone & Communications	519.01	1,557.86	6,500.00	4,942.14	23.97%
0519431 · Utilities - Electric	4,724.15	13,752.73	62,000.00	48,247.27	22.18%
0519432 · Utilities - Gas	0.00	630.44	2,000.00	1,369.56	31.52%
0519433 · Utilities - Water & Sewer	212.20	546.88	9,000.00	8,453.12	6.08%
0519434 · Storm Water Management	155.33	976.16	3,100.00	2,123.84	31.49%
0519442 · Equipment Lease- General	95.00	285.00	2,800.00	2,515.00	10.18%

Port Malabar Holiday Park  
Profit & Loss Budget Performance  
December 2013

	Dec 13	Oct - Dec 13	Annual Budget	\$ Budget Left	% Budget Used
0519451 · Insurance - Liability	809.84	2,429.50	9,000.00	6,570.50	26.99%
0519452 · Insurance - Property	1,217.77	3,610.42	14,000.00	10,389.58	25.79%
0519462 · Property Maintenance Expense	0.00	0.00	1,500.00	1,500.00	0.0%
0519491 · Cable - TV	12,843.81	38,531.43	162,000.00	123,468.57	23.79%
0519497 · Other Expense	0.00	0.75	100.00	99.25	0.75%
0519499 · Non-Cap Equipment- Gen Govt	0.00	0.00	0.00	0.00	0.0%
0519521 · Supplies Decals & Badges	0.00	127.00	800.00	673.00	15.88%
0519541 · Taxes, Fees & Licenses	0.00	773.55	30,000.00	29,226.45	2.58%
<b>Total 519 · Gen Govt- Other Gen Govt</b>	<b>20,577.11</b>	<b>63,221.72</b>	<b>302,800.00</b>	<b>239,578.28</b>	<b>20.88%</b>
529 · Public Safety- Other Public Saf					
0529130 · Payroll - Gate	7,628.34	21,765.51	90,000.00	68,234.49	24.18%
0529210 · Payroll Taxes - Gate	690.69	1,970.10	8,100.00	6,129.90	24.32%
0529230 · Health Insurance - Gate	0.00	0.00	0.00	0.00	0.0%
0529240 · Workers Comp Ins- Gate	413.45	1,240.33	4,600.00	3,359.67	26.96%
0529460 · R&M Gate	0.00	51.08	1,700.00	1,648.92	3.01%
0529490 · Flags	0.00	0.00	300.00	300.00	0.0%
0529499 · Non Capitalize Equip- Gate	0.00	0.00	300.00	300.00	0.0%
0529520 · Supplies - Gate	60.32	108.19	1,000.00	891.81	10.82%
0529521 · Uniforms- Gate	0.00	0.00	200.00	200.00	0.0%
<b>Total 529 · Public Safety- Other Public Saf</b>	<b>8,792.80</b>	<b>25,135.21</b>	<b>106,200.00</b>	<b>81,064.79</b>	<b>23.67%</b>
539 · Physical Env- Other Phys Env					
0539130 · Payroll - Custodians	5,977.56	17,800.50	87,200.00	69,399.50	20.41%
0539210 · Payroll Taxes - Custodial	540.57	1,609.36	7,848.00	6,238.64	20.51%
0539230 · Health Ins- Custodial	1,533.22	4,599.66	22,620.00	18,020.34	20.33%
0539240 · Workers Comp Ins-Custodial	326.52	979.54	4,375.00	3,395.46	22.39%
0539340 · Contract Services - Custodial	0.00	0.00	0.00	0.00	0.0%
0539400 · Travel Reimbursement Custodial	0.00	0.00	100.00	100.00	0.0%
0539461 · R&M Buildings	1,129.05	2,386.02	4,000.00	1,613.98	59.65%
0539462 · R&M Lighting- Rec Center	0.00	86.94	400.00	313.06	21.74%
0539463 · R&M Equipment	0.00	635.26	3,000.00	2,364.74	21.18%
0539499 · Non Capitalized Equip-Custodial	0.00	0.00	500.00	500.00	0.0%
0539520 · Custodial Supplies	159.32	756.49	4,000.00	3,243.51	18.91%

**Port Malabar Holiday Park**  
**Balance Sheet**  
As of December 31, 2013

	Dec 31, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
0101000 · TD Operating	68,013.06
0101100 · SunTrust Operating	41,208.42
0101500 · TD Fixed Rate Account	1,097,904.53
0102100 · Petty Cash	1,605.42
0104100 · SBA - Operating Account	74,877.10
0104500 · SBA Restricted fund B	5,133.05
0104509 · SBA Restr Fund B- Inv Gain(Loss)	864.53
Total Checking/Savings	1,289,606.11
Accounts Receivable	
0115100 · Accounts Receivable	1,300.00
Total Accounts Receivable	1,300.00
Total Current Assets	1,290,906.11
Fixed Assets	
0161900 · Land	223,836.00
0162900 · Buildings & Improvements	1,022,176.74
0163900 · AD - Buildings & Improvements	-652,590.40
0164900 · Infrastructure	3,269,508.46
0165900 · AD - Infrastructure	-511,579.93
0166910 · Furn, Fixtures & Equipment	93,768.01
0166920 · Grounds Equipment	76,736.77
0166930 · Computer Software	2,187.85
0167910 · AD - Furn, Fixtures & Equipment	-81,277.62
0167920 · AD - Grounds Equipment	-53,028.85
0167930 · AD - Computer Software	-2,187.85
Total Fixed Assets	3,387,549.18
Other Assets	
0155000 · Prepaid Expenses	14,515.41
0170910 · Capitalized Loan Fees	52,239.00
0170920 · Accum Amortization	-24,959.46
Total Other Assets	41,794.95
<b>TOTAL ASSETS</b>	<b>4,720,250.24</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
0202000 · Accounts Payable	25,675.87
Total Accounts Payable	25,675.87
Credit Cards	
0202100 · Lowes Business Account	59.97
Total Credit Cards	59.97
Other Current Liabilities	
0203010 · Loan 1 Curr Portion - TD 5455	78,858.79
0203020 · Loan 2 Curr Portion - TD 2055	79,160.85
0203030 · Loan 3 Curr Portion - TD 9155	52,800.11
0216000 · Accrued Wages Payable	9,894.76
0217000 · Accrued Taxes Payable	900.56
0220000 · Customer Deposits	1,345.28
2215000 · Accrued Interest Payable	370.33
Total Other Current Liabilities	223,330.68
Total Current Liabilities	249,066.52

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Accrual Basis

# Port Malabar Holiday Park

## Balance Sheet

As of December 31, 2013

	<u>Dec 31, 13</u>
Long Term Liabilities	
0203910 · Loan 1- TD 5455	397,141.24
0203920 · Loan 2- TD 2055	661,448.51
0203930 · Loan 3- TD 9155	390,836.16
Total Long Term Liabilities	<u>1,449,425.91</u>
Total Liabilities	1,698,492.43
Equity	
0271000 · Fund Balance- Unreserved	844,162.00
0274000 · Invested in capital assets	1,241,263.23
8007 · Retained Earnings	279,521.63
Net Income	656,810.95
Total Equity	<u>3,021,757.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,720,250.24</u></u>

Loan Balances at Month-End

	<u>Loan 2055</u>	<u>Loan 9155</u>	<u>Loan 5455</u>	
QB Loan Balances on 09/30/2013	740,609.36	443,636.27	476,000.03	
Less Principal Pymt in Debt Service Fund Acct 00100002010000				
	<u>For Month</u>			
	Oct-13	-8,183.77	-4,367.75	-6,445.70
	Nov-13	-8,221.97	-4,353.48	-6,506.86
	Dec-13	-8,203.97	-4,379.38	-6,482.39
	Jan-14			
	Feb-14			
	Mar-14			
	Apr-14			
	May-14			
	Jun-14			
	Jul-14			
	Aug-14			
	Sep-14			
Calculated Loan Balances for QuickBooks	715,999.65	430,535.66	456,565.08	
Adj for current payment posted in wrong month	8,203.97	0.00	6,482.39	
Calculated Loan Balances to match Bank Statements	<u>724,203.62</u>	<u>430,535.66</u>	<u>463,047.47</u>	
ME Loan Balances Per Bank Statements	<u>724,203.62</u>	<u>430,535.66</u>	<u>463,047.47</u>	
Difference	0.00	0.00	0.00	

A/O DECEMBER 31, 2013

REVENUES 2013-2014				
SPECIAL ASSESSMENTS	BUDGET	RECEIPT	Y TOD BY \$	
			Y TOD BY %	
GROSS ASSESSMENTS	\$ 1,476,288	\$ 1,000,029	\$ 476,259	68%
ASSESSMENT DISCOUNT & ADJ	\$ (51,788)	\$ (40,760)	\$ (11,028.22)	79%
NET ASSESSMENTS INCOME	\$ 1,424,500	\$ 959,269	\$ 465,231	67%
TRANS TO DEBT SERVICE FUND	\$ (262,200)	\$ (65,548)	\$ (196,652)	25.00%
FROM ASSESSMENTS-DEBT SVC	\$ 262,200	\$ 65,548	\$ 196,652	25.00%
TOTAL SPECIAL ASSESSMENTS	\$ 1,424,500	\$ -	\$ 1,424,500	0%
SERVICE CHARGES	\$ 5,000	\$ 1,979	\$ 3,021.40	39.57%
INTEREST INCOME	\$ 2,500	\$ 441	\$ 2,059	17.66%
OTHER INCOME	\$ 2,000	\$ 2,184	\$ (184)	109.18%
LAUNDRY INCOME	\$ 1,000	\$ 471	\$ 529	47.08%
<b>TOTALS</b>	<b>\$ 1,435,000</b>	<b>\$ 965,156</b>	<b>\$ 470,344</b>	<b>67.23%</b>

A/O DECEMBER 31, 2013

EXPENSE ACCOUNT TITLES	% OF BUDGET	BUDGET 2012-2013	Y TO D EXPENSE	BUDGET BALANCE	Y TO D BY %
GEN GOV-LEGISLATIVE	0.17%	\$ 26,000	\$ 101	\$ 2,399	4.05%
GEN GOV- EXEC, FIN & ADMIN	10.86%	\$ 171,535	\$ 41,488	\$ 114,378	26.62%
GEN GOV-LEGAL COUNSEL	0.77%	\$ 11,000	\$ 1,330	\$ 9,670	12.09%
DEBT SERVICE -PRINCIPAL EXPENSE	11.72%	\$ 168,200	\$ 57,145	\$ 111,055	33.97%
DEBT SERVICE -INTEREST EXPENSE	6.55%	\$ 94,000	\$ 8,402	\$ 85,598	8.94%
OTHER GENERAL GOVERNMENT	21.09%	\$ 262,200	\$ 63,222	\$ 239,578	20.88%
PUBLIC SAFETY	7.40%	\$ 102,964	\$ 25,135	\$ 81,065	23.67%
PHYSICAL ENVIRONMENT	9.35%	\$ 129,386	\$ 28,854	\$ 105,389	21.49%
TRANSPORTATION-ROADS & STREET	0.31%	\$ 4,500	\$ 4,117	\$ 383	91.50%
CULTURE/REC-PARKS & RECREATION	23.74%	\$ 336,415	\$ 68,914	\$ 271,872	20.22%
TOTAL EXPENSES	91.96%	\$ 1,306,200	\$ 298,709	\$ 1,021,386	22.63%
TOTAL CAPITAL OUTLAY	73.41%	\$ 37,000	\$ 9,636	\$ 27,364	26.04%
CONTINGENCY EXPENSE	26.59%	\$ 13,405	\$ -	\$ 13,405	100.00%
CAPI OUTLAY & CONTINGENCY EXPENSE		\$ 50,405	\$ -	\$ 50,405	100.00%
APPROPRIATED PY RESERVES		\$ -	\$ -	\$ -	#DIV/0!



Port Malabar Holiday Park Mobile Home Park Recreation District  
 Quote Comparison

Project Name: Replacement Turf Cart State Contract Pricing  
 Date: 2/7/2014

Vendor:	Brand:	Engine Type:	Price:
Golf Ventures	Cushman 1600lb Cargo	Diesel	\$12,418.00
Golf Ventures	Cushman 400lb Cargo	Gas	\$6416.00
Golf Ventures	Cushman 800lb Cargo	Gas	\$8392.00
Robinson Equipment	Kubota 949lb Cargo	Gas	\$7536.00
Robinson Equipment	Kubota 949lb Cargo	Gas	\$8600.00
Everglades	John Deere 500lb Cargo	Gas	\$5347.14

*EXHIBIT A*

**PORT MALABAR HOLIDAY PARK MOBILE HOME PARK RECREATION DISTRICT Language of Proposed Declaration of Restrictions, Conditions, Covenants and Reservations Affecting Property Located in Port Malabar Holiday Park, Unit One and Unit Two Changes**

(In all cases, words crossed out with ~~strike-through~~ are to be deleted and words underlined are to be added.)

**REFERENDUM QUESTION:**

Question Number 1: Shall Section 4 of the Declaration of Restrictions, Conditions, Covenants and Reservations Affecting Property Located in Port Malabar Holiday Park, Unit One and Unit Two be amended requiring the replacement of mobile homes on lots after removal of an existing mobile on a particular lot or if no replacement home is installed then requiring the lot owner to remove the home pad or slab, any accessory structures and the accompanying slab or pad for such accessory structure and any debris, property or other improvements, except utilities as follows:

**“(g) 1. In the event that a mobile home located on a Lot should be removed for any reason the lot owner shall have 30 days to either install a replacement mobile home on the lot in accordance with these Declarations or remove the home pad or slab, any accessory structures and the accompanying slab or pad for such accessory structure and any debris, property or other improvements, except utilities. In the event that a replacement mobile home is not installed on such Lot or if the lot owner fails to remove the home pad or slab, any accessory structures and the accompanying slab or pad for such accessory structure and any debris, property or other improvements, except utilities the District shall have the right, but not the obligation, to remove the home pad or slab and any accessory structures and the accompanying slab or pad for such accessory structure and any debris, property or other improvements, except utilities.**

**2. Prior to the District commencing such remedial measures above, the District shall give 30 days written notice to the lot owner at the last known address on file with the District, via certified mail, return receipt of the District’s intent to remove the home pad or slab, any accessory structures and the accompanying slab or pad for such accessory structure and any debris, property or other improvements, except utilities. The notice shall also state that the lot owner has 30 days from the date of the notice to remove the home pad or slab, any accessory structures and the accompanying slab or pad for such accessory structure and any debris, property or other improvements, except utilities. If the lot owner fails to comply with the notice the District may take action for removal of the home pad or slab and any accessory structures and the accompanying slab or pad for such accessory structure and any debris, property or other improvements, except utilities. The costs of such remedial work performed by the District shall be come a lien of the lot in question and the District shall be entitled to record such lien in the Public Records of Brevard County, Florida and shall be entitled to foreclose said lien by filing an action for foreclosure in the Circuit court in and for the Eighteenth Judicial Circuit, Brevard County.**

3. For any Lot that does not have a mobile home on it at the time of adoption of this Amendment, the lot owner shall have a period of \_\_\_ months (my recommendation is anywhere between 4-6 months) to either install a replacement mobile home on the lot in accordance with these Declarations or remove the home pad or slab, any accessory structures and the accompanying slab or pad for such accessory structure and any debris, property or other improvements, except utilities. Upon the adoption of this Amendment, the district shall send written notice to the lot owner at the last known address on file with the District, via certified mail, return receipt that they have six months to either install a replacement mobile home on the lot in accordance with these Declarations or remove the home pad or slab, any accessory structures and the accompanying slab or pad for such accessory structure and any debris, property or other improvements, except utilities. In the event that a replacement mobile home is not installed on such Lot or if the lot owner fails to remove the home pad or slab, any accessory structures and the accompanying slab or pad for such accessory structure and any debris, property or other improvements, except utilities the District shall have the right, but not the obligation, to remove the home pad or slab and any accessory structures and the accompanying slab or pad for such accessory structure and any debris, property or other improvements, except utilities. In such event the procedures and remedies described in subsection (g) 2 above shall apply.