



PORT MALABAR HOLIDAY PARK  
MOBILE HOME PARK RECREATION DISTRICT

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

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## BOARD OF TRUSTEES

### MEETING AGENDA

June 10, 2013 - 7:00 PM

Joanne Gaughan  
Chairman

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

Philias "Phil" Matton  
2<sup>nd</sup> Vice-Chairman

Marion "Molly" Stone  
Secretary

Allison Kelly  
Assistant Secretary

Richard Kissinger  
Treasurer

Donald R. Wink  
Assistant Treasurer

Rodney "Rod" Lindsay  
Trustee

Harald Albinus  
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. **Board Meeting Minutes - Approval of the May 28, 2013 Board Meeting minutes**
  - Attachments: May 28, 2013 meeting minutes
  - Motion to approve minutes
  - Trustee comment
  - Call for vote
7. **Treasurers Report - Presentation of financial reports for the month of April 2013**
  - Attachment: April, 2013 Revenue, Expenditure and Budget Allocation Reports and 4/30/13 Balance Sheet
  - Motion to accept
  - Trustee comment
  - Public comment
  - Call for vote
8. **Transfer of Funds from the Reserve Account (\$172,600) for Infrastructure (Roads Cul-da-sac Project) for to the 2012 - 2013 budget year.**
  - Motion to Approve
  - Trustee comment
  - Public comment
  - Call for vote
9. **Fund Adjustments**
  - Attachment: 2012-2013 Budget Revisions
  - Motion to approve
  - Trustee comment
  - Public comment
  - Call for vote

**11. Adoption of Proposed 2012-13 Fiscal Year Budget and Non-Ad Valorem Special Assessment Fee**

Attachment: Resolution 2013-04 and Proposed Budget and Special Assessment Fee

Action: Motion to adopt Resolution 2013-04 approving the 2013-14 Fiscal year budget and the 2013 Non Ad-Valorem Special Assessment Fee and authorizing Brevard County Tax Collector to process collections.

Trustee Comment

Public comment

Call for vote

**12. Board Meeting Schedule**

Consideration of cancelling scheduled meetings through Sept 9, 2013, subject of Special Meetings called by Chairman.

Action: Motion to approve revised meeting schedule.

Trustee Comment

Public Comment

Call for Vote

**13. Painting of Dock**

Discussion by Trustee

Public comments

Motion to approve

Call for vote

**14. Roads Project – Remove and Replace Concrete (10' Minimum sections) Valley Gutters as Directed at \$10.00 per foot (Item not directly addressed at the May 28, 2013 Board Meeting)**

Discussion by Trustee's

Direction's to Staff

**15. Appointment to fill ACC Board Vacancy**

Discussion By Trustee's

Motion to fill ACC Board Vacancy

Public comment

Call for vote

**16. Trustee Reports**

**17. Public Comment\***

**18. Trustees remarks**

**19. Adjournment**



PORT MALABAR HOLIDAY PARK  
MOBILE HOME PARK RECREATION DISTRICT

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

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BOARD OF TRUSTEE – WORKSHOP MEETING  
May 28, 2013 - 7:00 PM

**1. Call to order**

By: Joanne Gaughan, Chairman, at 7:00 P.M.

**2. Invocation**

By: Becky Earnest

**3. Pledge of Allegiance**

Led by: Joanne Gaughan, Chairman

**4. Roll Call**

By: Marion “Molly” Stone, Secretary; Joanne Gaughan, Chairman; Rebecca “Becky” Earnest, 1<sup>st</sup> Vice Chairman; Philias “Phil” Matton, 2<sup>nd</sup> Vice Chairman; Marion “Molly” Stone, Secretary; Donald Wink, Assistant Treasurer and Harald Albinus, Trustee. All acknowledged their presence. Allison Kelly, Assistant Secretary; Richard Kissinger, Treasurer; Rodney “Rod” Lindsay, Trustee were absent. Cheryl Ennis, District Manager was present with Sharon Johnson recording.

**5. Announcements by Chairman**

Joanne Gaughan announced that there is an open seat on the ACC Board, as a resignation has been received. If anyone wishes to serve, please send a letter of interest, and at the next meeting we will make an appointment.

Joanne Gaughan addressed a letter received from Bruce Crabb where he questioned the partial reimbursement for two full time employees of their Medicare payment. Joanne Gaughan said the two employees are on Medicare, which saves approximately \$1200.00 per employee per month. She said that health insurance is a benefit and that years ago it was decided the reimbursement of the Medicare payment would be given to those who were on Medicare as they were an entitled employee benefit. Joanne Gaughan also said that the amount reimbursed went back to 1990 and was never updated and that when the Board voted that the employees would pay 10% of their medical benefits, Mr. Anderson deducted 10% of their reimbursement, therefore they were given 90%, but it still wasn't the correct amount. She said the office was advised to make the correction in the amount at 90% reimbursement. This is a benefit for the 2 employees on Medicare. It costs about \$1200.00 a year rather than \$1,200.00 for each per month.

**6. Board Meeting Minutes - Approval of the May 8, and May 13, 2013 Board Meeting minutes**

Becky Earnest made “a motion to approve the May 8<sup>th</sup>, 2013 meeting minutes with the corrections” Harald Albinus seconded the motion. The Board noted the changes. A vote was called. Motion carried.

Becky Earnest made “a motion to approve the May 13<sup>th</sup>, 2013 meeting minutes with corrections” Harald Albinus seconded the motion. The Board noted the changes. A vote was called. Motion carried.

**7. District Manager’s Report**

Cheryl Ennis reviewed the District Manager’s report which was previously distributed to the Board and posted on the District website and bulletin board prior to the meeting. Cheryl added to the report that the 3 Storm drains were flushed and vacuumed by Safety Environmental (picture shown) and said the price was a little less than originally quoted of \$1,440.00.

Becky questioned the mold on the umbrellas around the pool, asked that it be looked into and taken care of.

Phil Matton made a motion to accept the Managers Report. Harald Albinus seconded the motion. A vote was called. Motion carried.

**8. Consideration of accepting the donation made by the HPPOA of six white tables for the Recreation Center**

Becky Earnest made “a motion to accept the six white tables (\$419.64) donated by the HPPOA”. Harald Albinus seconded the motion. A vote was called. Motion carried.

**9. Consideration of awarding Tony’s House Painting Inc. contract to paint inside wall @ CVS, Gattos’s, IHOP, Verizon pending approval from owners**

Joanne Gaughan explained that the wall does not belong to us, but the back of the wall faces the residents.

Becky Earnest stated that the last time it was done, CVS paid for the paint, and the grounds crew painted it about 7 years ago.

Harald Albinus asked whether or not we could pressure wash the wall ourselves and then rent a paint sprayer and paint the wall.

Cheryl explained that the Grounds Crew did this job a long time ago and rolled the wall.

Phil Matton, thinks that we should pay extra to the grounds crew for them to do it on their own time.

**Public Comment:**

Bruce Crabb, 442 Neighborly Court, stated that the grounds crew did a fabulous job on the gatehouse. They cleaned it all up and questioned why they could not do this job in the fall?

Becky Earnest made “a motion to table this item until the fall and at the time buy the paint and have the grounds staff paint on our time after Hurricane Season”. Harald Albinus seconded the motion. A vote was called. Motion carried.

**9. Consideration of awarding A.L. Phoenix Construction Inc. contract to repair compound building**

Pictures were shown of the condition of the building. Harald Albinus questioned whether it has been treated for termites and when?

Becky Earnest made a “motion to hire A.L. Phoenix Construction to do the repairs to the building down at the compound”. Phil Matton seconded the motion. A vote was called. Motion carried

Harald Albinus asked whether they will be replacing all the damaged wood and suggests spraying for termites and treat the ground around before the project begins.

Cheryl Ennis stated that the wood is being replaced, the headers, the uprights and 3 sides of the garage (24 inches up).

Becky Earnest asked if they periodically spray for termites.

Joanne Gaughan suggested preventative maintenance, and spraying for insects.

Donald Wink questioned why we needed a permit if we were repairing or replacing bad wood that is already there.

Cheryl explained that we are taking out a header out which is a major structural repair on the building. The contractor will get need to a permit.

**10. Consideration of awarding Lincoln Equipment Inc. contract to fabricate pool cover**

Donald Wink made “a motion to award Lincoln Equipment the contract with 5 years warrantee (\$3419.20) to fabricate the pool cover”. Becky Earnest seconded the motion. A vote was called. Motion carried.

**11. Roads Project**

Joanne Gaughan explained that representatives from the three companies came in and made their presentations. After having listened to the three presentations, the Trustees decided that there were two things they wanted; pricing on concrete curbing for the “islands” and pricing on a 2”- “SP” asphalt mix. The three companies came back with their new pricing.

Phil Matton made a motion to hire Miller Group from Georgia to do the road project with 2 inches of SP mix. Price for this would be \$369,185.00 Molly Stone seconded the motion. A vote was called. 1 opposed Motion carried.

Cheryl Ennis explained that the total bid did not include any concrete work. Some of the islands have a concrete border or a valley gutter. The concrete work will be sub-contracted out.

Molly Stone has a concern about tree roots pushing the blacktop up. Cheryl Ennis explained that when the company does the reclamation work they go down 8 inches and 2 inches for the asphalt.

Harald Albinus asked whether we were being charged extra for the Full Time Project Manager from Miller Group.

Joanne Gaughan explained that with a Project Manager on site we will have someone there daily to inspect the project and before asphalt is laid down, we will make sure that temperatures are correct. All of these companies have very good reputations. All companies have done work for the City of Palm Bay in the past. A crew of 12 will be working at least 8 hours daily, a supervisor will be on the job daily. Joanne also said that the original meeting with the Miller Group they had stated the project would take around 2 weeks.

#### **Public Comment**

Bruce Crabb, 442 Neighborly CT. asked about concrete curbs stating that you can do blacktop curbs for a lot less than concrete and really thinks that we should concrete the curbs around the cul-da-sac. And added that all construction crews always have a supervisor on the job.

Eileen Kraus, 1121 Lindsay CT. asked about the dip in the street as to whether they will bring it up to grade and also asked about concrete down the middle of the roads.

#### **Trustee Comments**

Joanne Gaughan suggested that we add to the contract all the courts be done with the cement border, which would mean an additional \$1400.00 each for six island borders for a total of \$8,400.00.

Molly Stone feels that we should be addressing sidewalks instead of cement curbs.

Donald Wink made a motion to approve an additional \$8,400.00 - 5 island borders and 1 with the valley gutter. Phil Matton seconded the motion. A vote was called. Motion carried

#### **12. Removal of Gazebo**

Donald Wink stated that all plaques have been removed and put in a safe place, and will be mounted somewhere special, and will be preserved. The gazebo itself needs to come down and has discussed a plan for the grounds employees to do the job of removing it. He also said there are plans in the making for another Gazebo. The cost would be around \$2,200.00. The Gazebo would be constructed out of a vinyl type material similar to the good parts on the dock, with a tin roof like what is on the gatehouse.

Harald Albinus asked as to who owns the property that the Gazebo is on.

Becky Earnest and Donald Wink stated that this will be one of the questions to ask the Attorney, as to whether or not we can replace it with something else.

Bruce Crabb – 442 Neighborly CT, recommends that we put a concrete pad under the new Gazebo and said a question for lawyer should be how can we take property by eminent domain.

Joanne Gaughan stated that this item is only for the removal of the Gazebo. The idea was to get the compound done and have the debris from the Gazebo put into a dumpster stationed down at the grounds compound.

Harald Albinus made "a motion to approve the removal of the Gazebo by our grounds crew". Becky Earnest seconded the motion. A vote was called. Motion carried.

**13. Decorative Fence at Canals Holiday Park and Blossom**

Donald Wink bought to the Board two estimates for decorative fencing for the canal on Blossom and the Melbourne Tillman canal on Holiday Park. The board discussed the requirement needed to put the fences up including permits and the need to discuss the project on Holiday Park with Melbourne Tillman.

Donald Wink stated that the monies were approved for the project back in April.

Becky Earnest made "a motion to approve the fence on Blossom Lane with K & B Fence in the amount of \$900.00 pending permits and to table the fence on Holiday Park until Melbourne Tillman issue is resolved". Harald Albinus seconded the motion. A vote was called. Motion carried.

Bruce Crabb, 442 Neighborly CT. stated that he felt we could do anything we want since we own the road on each side.

Donna Matton, 265 Holiday Park, recommended that the project be discussed with Melbourne Tillman.

Molly Stone questioned whether or not we were also going to do the other end of the Blossome canal which ends on Holiday Park by the compound.

**14. Painting of Dock**

Donald Wink stated that the crew went and pressured washed the dock which improved the appearance of the handrails and kick rail. Donald Wink said the treated lumber will split and crack which is now happening. The posts are also splitting. The deck does need attention. Estimates, were given to the Board at the meeting. There are two different types of wood on the dock. Mr. Wink would like to stain all wood to be alike. Preservative stain estimate for \$565.00.

Becky Earnest questioned the wording on the estimate from Handy Man Services.

Joanne Gaughan tabled until the next meeting so that we could get a clarification of the estimates.

**15. Trustee Reports - none**

**16. Public Comment\*- none**



**17. Trustees remarks**

Joanne Gaughan suggested "Naming the Ponds."

Becky Earnest reminded everyone about the "TGIF" on Friday – weather permitting.

Molly Stone said she had received four compliments regarding the grounds crew all of which stated that the grounds were looking great.

Harald Albinus said he had changed settings in the sound system that voices are clearer

**18. Adjournment**

Becky Earnest made a motion to adjourn the meeting. Phil Matton seconded the motion. A vote was called. Motion carried. The meeting was adjourned at 9pm.

Port Malabar Holiday Park  
Budget Performance- All Funds  
April 2013

Ordinary Income/Expense	Apr 13	Oct '12 - Apr 13	Annual Budget	\$ Budget Left	% Budget Used
Income					
325 - Special Assessments					
0325200 - Gross Assessments	98,284.63	1,344,578.56	1,476,288.00	131,709.44	91.08%
0325290 - Assessment Adjustments	-94.64	-46,127.00	-51,788.00	-5,661.00	39.07%
0325295 - Transferred to Debt Service Fund	-21,849.25	-152,944.75	-262,200.00	-109,255.25	58.33%
2325200 - From Gross Assessments- DebtSvc	21,849.25	152,944.75	262,200.00	109,255.25	58.33%
Total 325 - Special Assessments	98,189.99	1,298,451.56	1,424,500.00	126,048.44	91.15%
334-389 - Other Revenue Sources					
0341900 - Service Charges	668.45	6,029.36	5,000.00	-1,029.36	120.59%
0361100 - Interest Income	283.91	1,634.85	2,500.00	865.15	65.39%
0369900 - Other Income	260.03	4,921.05	2,000.00	-2,921.05	246.05%
0369902 - Laundry Income	247.00	1,366.85	1,000.00	-366.85	135.69%
0369903 - Property Maintenance Income	0.00	1,195.00		-1,195.00	
Total 334-389 - Other Revenue Sources	1,459.39	15,147.11	10,500.00	-4,647.11	144.26%
Total Income	99,649.38	1,313,598.67	1,435,000.00	121,401.33	91.54%
Gross Profit	99,649.38	1,313,598.67	1,435,000.00	121,401.33	91.54%
Expense					
511 - Gen Govt- Legislative					
0511451 - Board Bond Ins	33.77	441.91	700.00	258.09	63.13%
0511491 - Election Fees	0.00	70.00	1,600.00	1,530.00	4.38%
0511522 - Uniforms- Board	81.46	253.11	200.00	-53.11	126.56%
Total 511 - Gen Govt- Legislative	115.23	765.02	2,500.00	1,734.98	30.6%
512-513 - Gen Govt- Exec, Fin & Admin					
0512130 - Payroll - Executive	3,788.40	36,159.70	74,298.00	38,138.30	48.67%
0512210 - Payroll Taxes - Executive	342.50	3,380.33	7,200.00	3,819.67	46.95%
0512230 - Health Insurance - Executive	637.98	1,765.86		-1,765.86	

# Port Malabar Holiday Park Budget Performance- All Funds April 2013

	Apr 13	Oct '12 - Apr 13	Annual Budget	\$ Budget Left	% Budget Used
0512240 · Workers Comp Ins- Executive	191.36	1,722.16	2,500.00	777.84	68.89%
0512400 · Travel Reimb - Executive	0.00	18.42		-18.42	
0513130 · Payroll - Admin	1,934.09	28,701.07	51,102.00	22,400.93	56.16%
0513210 · Payroll Taxes - Admin	174.86	2,672.43	4,600.00	1,927.57	58.1%
0513230 · Health Insurance - Admin	882.31	8,802.01	20,100.00	11,297.99	43.79%
0513240 · Workers Comp Ins - Admin	104.37	1,222.24	1,600.00	377.76	76.39%
0513321 · Professional Fees - Auditing	0.00	10,000.00	9,700.00	-300.00	103.09%
0513322 · Contract Accounting Services	825.00	5,550.00	10,200.00	4,650.00	54.41%
0513340 · Payroll-related Services	133.00	1,561.00	1,700.00	139.00	91.82%
0513341 · Temporary Office Services	0.00	0.00	500.00	500.00	0.0%
0513400 · Travel Reimb- Admin	0.00	35.76	200.00	164.24	17.88%
0513421 · Postage	5.60	443.36	1,400.00	956.64	31.67%
0513441 · Equipment Lease- Office	135.46	1,149.32	1,700.00	550.68	67.61%
0513452 · R&M Office Equipment	0.00	198.95	1,000.00	801.05	19.9%
0513495 · Advertising Legal	0.00	0.00	800.00	800.00	0.0%
0513496 · Bank Charges	5.00	52.45	300.00	247.55	17.48%
0513497 · Advertising - Office	0.00	859.16		-859.16	
0513499 · Non Capitalized Equip- Office	49.99	198.19	1,500.00	1,301.81	13.21%
0513510 · Office Expense	175.48	1,823.51	5,000.00	3,176.49	36.47%
Total 512-513 · Gen Govt- Exec, Fin & Admin	9,385.40	106,315.92	195,400.00	89,084.08	54.41%
514 · Gen Govt- Legal Counsel					
0514311 · Professional Fees - Legal	420.00	1,680.00	8,000.00	6,320.00	21.0%
0514312 · Legal - Deed Rest. Enf.	0.00	507.50	3,000.00	2,492.50	16.92%
Total 514 · Gen Govt- Legal Counsel	420.00	2,187.50	11,000.00	8,812.50	19.89%
517 · Gen Govt Svcs- Debt Svc Payment					
2517710 · Principal Expense	17,395.73	118,087.18	168,200.00	50,112.82	70.21%
2517720 · Interest Expense	4,453.52	34,857.57	94,000.00	59,142.43	37.08%
Total 517 · Gen Govt Svcs- Debt Svc Payment	21,849.25	152,944.75	262,200.00	109,255.25	58.33%
519 · Gen Govt- Other Gen Govt					

519 · Gen Govt- Other Gen Govt

# Port Malabar Holiday Park Budget Performance- All Funds April 2013

	Apr 13	Oct '12 - Apr 13	Annual Budget	\$ Budget Left	% Budget Used
0519411 - Telephone & Communications	669.19	3,627.43	6,500.00	2,872.57	55.81%
0519431 - Utilities - Electric	4,869.94	32,273.27	62,000.00	29,726.73	52.05%
0519432 - Utilities - Gas	0.00	585.35	2,000.00	1,414.65	29.27%
0519433 - Utilities - Water & Sewer	808.74	7,023.29	9,000.00	1,976.71	78.04%
0519434 - Storm Water Management	368.55	2,005.92	3,100.00	1,094.08	64.71%
0519442 - Equipment Lease- General	229.50	1,175.04	2,800.00	1,624.96	41.97%
0519451 - Insurance - Liability	785.25	7,996.75	9,000.00	1,003.25	88.85%
0519452 - Insurance - Property	1,188.66	8,173.10	14,000.00	5,826.90	58.38%
0519462 - Property Maintenance Expense	65.00	1,260.00		-1,260.00	
0519491 - Cable - TV	12,843.81	88,071.84	147,400.00	59,328.16	59.75%
0519497 - Other Expense	-7.78	2.25	100.00	97.75	2.25%
0519499 - Non-Cap Equipment- Gen Govt	0.00	492.00		-492.00	
0519521 - Supplies Decals & Badges	483.50	483.50	800.00	316.50	60.44%
0519541 - Taxes, Fees & Licenses	700.00	30,896.63	30,000.00	-896.63	102.99%
Total 519 - Gen Govt- Other Gen Govt	22,984.36	184,066.37	286,700.00	102,633.63	64.2%
529 - Public Safety- Other Public Saf					
0529130 - Payroll - Gate	6,880.27	48,771.44	88,100.00	39,328.56	55.36%
0529210 - Payroll Taxes - Gate	622.46	4,534.61	8,300.00	3,765.39	54.63%
0529230 - Health Insurance - Gate	0.00	0.00	0.00	0.00	0.0%
0529240 - Workers Comp Ins- Gate	354.67	2,226.09	2,800.00	573.91	79.5%
0529460 - R&M Gate	0.00	369.54	1,700.00	1,330.46	21.74%
0529490 - Flags	20.00	20.00	300.00	280.00	6.67%
0529499 - Non Capitalize Equip- Gate	449.00	449.00	300.00	-149.00	149.67%
0529520 - Supplies - Gate	106.00	137.07	1,000.00	862.93	13.71%
0529521 - Uniforms- Gate	0.00	0.00	100.00	100.00	0.0%
Total 529 - Public Safety- Other Public Saf	8,432.40	56,507.75	102,600.00	46,092.25	55.08%
539 - Physical Env- Other Phys Env					
0539130 - Payroll - Custodians	5,131.94	38,764.02	85,550.00	46,785.98	45.31%
0539210 - Payroll Taxes - Custodial	463.92	3,633.88	8,250.00	4,616.12	44.05%
0539230 - Health Ins- Custodial	1,554.36	11,116.28	20,500.00	9,383.72	54.23%

Port Malabar Jiday Park  
Budget Performance- All Funds  
April 2013

	Apr 13	Oct '12 - Apr 13	Annual Budget	\$ Budget Left	% Budget Used
0539240 - Workers Comp Ins-Custodial	310.19	1,946.93	3,000.00	1,053.07	64.9%
0539400 - Travel Reimbursement Custodial	0.00	0.00	100.00	100.00	0.0%
0539461 - R&M Buildings	561.19	1,521.15	4,000.00	2,478.85	38.03%
0539462 - R&M Lighting- Rec Center	14.99	394.88	400.00	5.12	98.72%
0539463 - R&M Equipment	0.00	1,656.95	3,000.00	1,343.05	55.23%
0539499 - Non Capitalized Equip-Custodial	0.00	0.00	500.00	500.00	0.0%
0539520 - Custodial Supplies	25.47	2,672.09	4,000.00	1,327.91	66.8%
0539521 - Uniforms- Custodial	0.00	0.00	200.00	200.00	0.0%
Total 539 - Physical Env- Other Phys Env	8,062.06	61,706.18	129,500.00	67,793.82	47.65%
541 - Transportation- Road & Street					
0541461 - R&M Streets	37.73	400.74	1,000.00	599.26	40.07%
0541463 - R&M Signage	0.00	625.87	900.00	274.13	69.54%
0541464 - R&M Drainage	130.00	1,910.41	2,600.00	689.59	73.48%
Total 541 - Transportation- Road & Street	167.73	2,937.02	4,500.00	1,562.98	65.27%
572 - Culture/Rec- Parks & Recreation					
0572130 - Payroll - Grounds Crew	11,381.85	77,839.86	160,800.00	82,960.14	48.41%
0572210 - Payroll Taxes - Grounds	1,035.59	7,240.26	15,100.00	7,859.74	47.95%
0572230 - Health Insurance-Grounds	787.13	10,605.00	36,500.00	25,895.00	29.06%
0572240 - Workers Comp Ins-Grounds	543.57	3,411.70	5,100.00	1,688.30	66.9%
0572341 - Contract Svcs - Lawn Crew	0.00	11,505.89	65,000.00	53,494.11	17.7%
0572342 - Landscape Management	237.08	2,230.96	2,000.00	-230.96	111.55%
0572431 - Landscape Trash Removal	145.60	1,019.20	2,200.00	1,180.80	46.33%
0572461 - R&M Grounds Equipment	184.71	5,406.43	4,500.00	-906.43	120.14%
0572462 - R&M Pools & Rec Facilities	1,538.51	8,604.07	12,800.00	4,195.93	67.22%
0572463 - R&M Irrigation System	0.00	0.00	0.00	0.00	0.0%
0572464 - Sound Wall Maintenance	0.00	0.00	1,000.00	1,000.00	0.0%
0572468 - Vehicle Repair	0.00	99.63	500.00	400.37	19.93%
0572499 - Non Capitalized Equip-Grounds	1,943.20	2,579.64	2,500.00	-79.64	103.19%
0572521 - Supplies - Grounds	220.27	1,816.67	4,500.00	2,683.33	40.37%
0572522 - Fuel	962.31	6,622.93	9,500.00	2,877.07	69.72%

Port Malabar Holiday Park  
Budget Performance- All Funds  
April 2013

	Apr 13	Oct '12 - Apr 13	Annual Budget	\$ Budget Left	% Budget Used
0572523 · Fertilizer	0.00	0.00	300.00	300.00	0.0%
0572524 · Supplies Recreational	0.00	26.93	300.00	273.07	8.98%
0572525 · Uniforms- Grounds	0.00	0.00	200.00	200.00	0.0%
0572526 · Landscape Supplies	75.00	489.32	3,000.00	2,510.68	16.31%
0572551 · Education/Training- Parks & Rec	0.00	0.50	300.00	299.50	0.17%
Total 572 · Culture/Rec- Parks & Recreation	19,054.82	139,498.99	326,100.00	186,601.01	42.78%
701 · Capital Outlay					
0519621 · Cap Outlay-Buildings & Imp	0.00	0.00	8,000.00	8,000.00	0.0%
0519631 · Cap Outlay-Infrastructure	0.00	0.00	205,000.00	205,000.00	0.0%
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%
Total 701 · Capital Outlay	0.00	0.00	219,000.00	219,000.00	0.0%
Total Expense	90,471.25	706,929.50	1,539,500.00	832,570.50	45.92%
Net Ordinary Income	9,178.13	606,669.17	-104,500.00		
Other Income/Expense					
Other Income					
8381100 · Appropriated PY Reserves	0.00	124,500.00	124,500.00	0.00	100.0%
Total Other Income	0.00	124,500.00	124,500.00	0.00	100.0%
Other Expense					
8000097 · void	0.00	0.00		0.00	
8000099 · Contingency Expense	0.00	0.00	20,000.00	20,000.00	0.0%
Total Other Expense	0.00	0.00	20,000.00	20,000.00	0.0%
Net Other Income	0.00	124,500.00	104,500.00		
Net Income	9,178.13	731,169.17	0.00		

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Accrual Basis

## Port Malabar Holiday Park

## Balance Sheet

As of April 30, 2013

	Apr 30, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
0101000 · TD Operating	110,715.94
0101100 · SunTrust Operating	41,229.06
0101500 · TD Fixed Rate Account	1,204,842.41
0102100 · Petty Cash	248.31
0104100 · SBA - Operating Account	70,482.65
0104500 · SBA Restricted fund B	9,439.19
0104509 · SBA Restr Fund B- Inv Gain(Loss	-726.65
Total Checking/Savings	1,436,230.91
Accounts Receivable	
0115100 · Accounts Receivable	1,085.00
Total Accounts Receivable	1,085.00
Total Current Assets	1,437,315.91
Fixed Assets	
0161900 · Land	223,877.91
0162900 · Buildings & Improvements	1,024,401.74
0163900 · AD - Buildings & Improvements	-616,198.17
0164900 · Infrastructure	2,858,676.27
0165900 · AD - Infrastructure	-410,704.35
0166910 · Furn, Fixtures & Equipment	99,882.01
0166920 · Grounds Equipment	77,146.68
0166930 · Computer Software	2,187.85
0167910 · AD - Furn, Fixtures & Equipment	-83,504.08
0167920 · AD - Grounds Equipment	-60,781.49
0167930 · AD - Computer Software	-2,187.85
Total Fixed Assets	3,112,796.52
Other Assets	
0155000 · Prepaid Expenses	9,444.89
0170910 · Capitalized Loan Fees	52,239.00
0170920 · Accum Amortization	-21,462.47
Total Other Assets	40,221.42
<b>TOTAL ASSETS</b>	<b>4,590,333.85</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
0202000 · Accounts Payable	22,741.98
Total Accounts Payable	22,741.98
Other Current Liabilities	
0203010 · Loan 1 Curr Portion - TD 5455	76,530.00
0203020 · Loan 2 Curr Portion - TD 2055	76,535.00
0203030 · Loan 3 Curr Portion - TD 9155	35,076.00
0216000 · Accrued Wages Payable	2,193.08
0217000 · Accrued Taxes Payable	199.16
0220000 · Customer Deposits	345.78
2215000 · Accrued Interest Payable	1,265.65
Total Other Current Liabilities	192,144.67
Total Current Liabilities	214,886.65

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05/20/13  
Accrual Basis

**Port Malabar Holiday Park**  
**Balance Sheet**  
As of April 30, 2013

	<u>Apr 30, 13</u>
Long Term Liabilities	
0203910 · Loan 1- TD 5455	475,735.34
0203920 · Loan 2- TD 2055	758,698.24
0203930 · Loan 3- TD 9155	448,919.22
Total Long Term Liabilities	<u>1,683,352.80</u>
Total Liabilities	1,898,239.45
Equity	
0271000 · Fund Balance- Unreserved	844,162.00
0274000 · Invested in capital assets	1,241,263.23
0281100 · Appropriated Funds	-124,500.00
Net Income	731,169.17
Total Equity	<u>2,692,094.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,590,333.85</u></u>



Loan Balances at Month-End

	<u>Loan 2055</u>	<u>Loan 9155</u>	<u>Loan 5455</u>
QB Loan Balances on 09/30/2012	835,233.24	483,995.22	552,265.34
Less Principal Pymt in Debt Service Fund Acct 00100002010000			
<u>For Month</u>			
Oct-12	-5,046.50	-2,849.85	-6,229.63
Nov-12	-8,106.44	-2,792.38	-6,296.61
Dec-12	-8,083.13	-2,874.04	-6,265.12
Jan-13	-8,093.40	-2,817.90	-6,282.87
Feb-13	-8,198.76	-2,829.77	-6,445.21
Mar-13	-8,112.82	-3,048.10	-6,318.92
Apr-13	-8,154.82	-2,857.06	-6,383.85
May-13			
Jun-13			
Jul-13			
Aug-13			
Sep-13			
Calculated Loan Balances for QuickBooks	781,437.37	463,926.12	508,043.13
Adj for current payment posted in wrong month	8,154.82	0.00	6,383.85
Calculated Loan Balances to match Bank Statements	<u>789,592.19</u>	<u>463,926.12</u>	<u>514,426.98</u>
ME Loan Balances Per Bank Statements	<u>789,592.19</u>	<u>463,926.12</u>	<u>514,426.98</u>

A/O APRIL 30, 2013

EXPENSE ACCOUNT TITLES	% OF BUDGET	BUDGET 2012-2013	Y TO D EXPENSE	BUDGET BALANCE	Y TO D BY %
GEN GOV-LEGISLATIVE	0.17%	\$ 2,500	\$ 765	\$ 1,735	30.60%
GEN GOV-EXEC, FIN & ADMIN	13.62%	\$ 195,400	\$ 106,316	\$ 89,084	54.41%
GEN GOV-LEGAL COUNSEL	0.77%	\$ 11,000	\$ 2,188	\$ 8,813	19.89%
DEBT SERVICE -PRINCIPAL EXPENSE	11.72%	\$ 168,200	\$ 118,087	\$ 50,113	70.21%
DEBT SERVICE -INTEREST EXPENSE	6.55%	\$ 94,000	\$ 34,858	\$ 59,142	37.08%
OTHER GENERAL GOVERNMENT PUBLIC SAFETY	19.98%	\$ 286,700	\$ 183,574	\$ 103,126	64.03%
PHYSICAL ENVIRONMENT	7.15%	\$ 102,600	\$ 56,508	\$ 46,092	55.08%
TRANSPORTATION-ROADS & STREET	9.02%	\$ 129,500	\$ 61,706	\$ 67,794	47.65%
CULTURE/REC-PARKS & RECREATION	0.31%	\$ 4,500	\$ 2,937	\$ 1,563	65.27%
TOTAL EXPENSES	22.72%	\$ 326,100	\$ 139,497	\$ 186,603	42.78%
TOTAL CAPITAL OUTLAY	92.02%	\$ 1,320,500	\$ 706,436	\$ 614,064	53.50%
CONTINGENCY EXPENSE	91.63%	\$ 219,000	\$ 492	\$ 218,508	0.22%
CAPL OUTLAY & CONTINGENCY EXPENSE	8.37%	\$ 20,000	\$ -	\$ 20,000	100%
APPROPRIATED PY RESERVES		\$ 239,000	\$ 492	\$ 238,508	97.10%
		\$ 124,500	\$ -	\$ 124,500	0%

A/O APRIL 30, 2013

REVENUES 2012-2013					YTD		YTD	
SPECIAL ASSESSMENTS					BY \$		BY %	
	BUDGET	RECEIPT						
GROSS ASSESSMENTS	\$ 1,476,288	\$ 1,344,578	\$		\$	131,710		91%
ASSESSMENT DISCOUNT & ADJ	\$ (51,788)	\$ (46,129)	\$		\$	(5,659.00)		89%
NET ASSESSMENTS INCOME	\$ 1,424,500	\$ 1,298,449	\$		\$	126,051		91%
TRANS TO DEBT SERVICE FUND	\$ (262,200)	\$ (152,945)	\$		\$	(109,255)		58.33%
FROM ASSESSMENTS-DEBT SVC	\$ 262,200	\$ 152,945	\$		\$	109,256		58.33%
TOTAL SPECIAL ASSESSMENTS	\$ 1,424,500	\$ -	\$		\$	1,424,500		0%
SERVICE CHARGES	\$ 5,000	\$ 6,029	\$		\$	(1,029.36)		120.59%
INTEREST INCOME	\$ 2,500	\$ 1,635	\$		\$	865		65.39%
OTHER INCOME	\$ 2,000	\$ 4,921	\$		\$	(2,921)		65.39%
LAUNDRY INCOME	\$ 1,000	\$ 1,367	\$		\$	(367)		136.69%
<b>TOTALS</b>	<b>\$ 1,435,000</b>	<b>\$ 1,313,596</b>	<b>\$</b>		<b>\$</b>	<b>121,404</b>		<b>91.54%</b>

**Port Malabar Holiday Park Mobile Home Park Recreation District  
2012-2013 Budget Revisions**

und		2012-2013 Approved Budget	Proposed Adjustment	Proposed Revised Budget	Notes
<b>General Fund</b>					
<b>Income</b>					
	<b>325 Special Assessments</b>				
	0325200 · Gross Assessments	1,476,288		1,476,288	
	0325290 · Assessment Adjustments	-51,788		-51,788	
N	0325295 · Transferred to Debt Service Fund	-262,200		-262,200	Moved to Debt Svc Fund
	<b>Total 325 Special Assessments</b>	<b>1,162,300</b>	<b>0</b>	<b>1,162,300</b>	See also Debt Svc Fund
	<b>334-389 Other Revenue Sources</b>				
	0341900 · Service Charges	5,000		5,000	
	0361100 · Interest Income	2,500		2,500	
	0369900 · Other Income	2,000		2,000	
	0369902 · Laundry Income	1,000		1,000	
	<b>Total 334-389 Other Revenue Sources</b>	<b>10,500</b>	<b>0</b>	<b>10,500</b>	
	<b>Total Income (General Fund)</b>	<b>1,172,800</b>	<b>0</b>	<b>1,172,800</b>	
	8381100 · Appropriated PY Reserves	124,500	172,600	297,100	Road Improvements
	<b>Total Income &amp; Other Sources</b>	<b>1,297,300</b>	<b>172,600</b>	<b>1,469,900</b>	
<b>Expenses</b>					
	<b>511 Gen Govt Svcs- Legislative</b>				
	0511451 · Treasurer/Employee Bond Ins	700		700	
	0511491 · Election Fees	1,600		1,600	
C	0511522 · Uniforms- Board	200	100	300	
	<b>Total 511 Gen Govt Svcs- Legislative</b>	<b>2,500</b>	<b>100</b>	<b>2,600</b>	
	<b>512-513 Gen Govt Svcs- Exec, Fin &amp; Admin</b>				
	0512130 · Payroll - Executive	74,298	-19,000	55,298	
	0512210 · Payroll Taxes - Executive	7,200	-1,850	5,350	
	0512230 · Health Ins- Executive	0	5,000	5,000	
	0512240 · Workers Comp Ins- Executive	2,500		2,500	
	0512400 · Travel Reimb- Executive	0	150	150	
	0513130 · Payroll - Admin	51,102	-12,000	39,102	
	0513210 · Payroll Taxes - Admin	4,600	-1,000	3,600	
	0513230 · Health Insurance-Admin	20,100		20,100	
	0513240 · Workers Comp Ins-Admin	1,600		1,600	
	0513321 · Professional Fees - Auditing	9,700	300	10,000	
	0513322 · Contract Accounting Services	10,200		10,200	
	0513340 · Temporary Services- Admin	500	3,676	4,176	
	0513400 · Travel Reimb- Admin	200		200	
C	0513340 · Payroll-related Services	1,700		1,700	
C	0513421 · Postage	1,400		1,400	
C	0513441 · Equipment Lease- Office	1,700		1,700	
C	0513462 · R&M Office Equipment	1,000		1,000	
C	0513495 · Advertising- Legal	800		800	
C	0513496 · Bank Charges	300		300	
	0513497 · Advertising - Office	0	859	859	
N	0513499 · Non Capitalized Equip- Office	1,500		1,500	
C	0513510 · Office Expense	5,000		5,000	
	<b>Total 513 Gen Govt Svcs- Fin &amp; Admin</b>	<b>195,400</b>	<b>-23,865</b>	<b>171,535</b>	

**Port Malabar Holiday Park Mobile Home Park Recreation District  
2012-2013 Budget Revisions**

<u>und</u>		2012-2013 Approved Budget	Proposed Adjustment	Proposed Revised Budget	<u>Notes</u>
	<b>514 Gen Govt Svcs- Legal Counsel</b>				
	0514311 • Professional Fees - Legal	8,000		8,000	
	0514312 • Legal - Deed Rest. Enf.	3,000		3,000	
	<b>Total 514 Gen Govt Svcs- Legal Counsel</b>	<b>11,000</b>	<b>0</b>	<b>11,000</b>	

**Port Malabar Holiday Park Mobile Home Park Recreation District  
2012-2013 Budget Revisions**

und		2012-2013 Approved Budget	Proposed Adjustment	Proposed Revised Budget	Notes
	<b>519 Gen Govt Svcs- Other Gen Govt Services</b>				
	0519411 · Telephone & Communications	6,500		6,500	
	0519431 · Utilities - Electric	62,000		62,000	
	0519432 · Utilities - Gas	2,000		2,000	
	0519433 · Utilities - Water & Sewer	9,000		9,000	
	0519434 · Storm Water Management	3,100		3,100	
	0519442 · Equipment Lease- General	2,800		2,800	
	0519451 · Insurance - Liability	9,000		9,000	
	0519452 · Insurance - Property	14,000		14,000	
	0519462 · Property Maintenance Expense		1,500	1,500	
	0519491 · Cable - TV	147,400		147,400	
	0519497 · Other Expense	100		100	
	0519499 · Non Capitalized Equip Gen Gov	0	500	500	
	0519521 · Supplies Decals & Badges	800		800	
	0519541 · Taxes, Fees & Licenses	30,000		30,000	
	<b>Total 519 Gen Govt Svcs- Other Gen Govt Services</b>	<b>286,700</b>	<b>2,000</b>	<b>288,700</b>	
	<b>529 Public Safety- Other Public Safety</b>				
	0529130 · Payroll - Gate	88,100		88,100	
	0529210 · Payroll Taxes - Gate	8,300		8,300	
	0529230 · Health Insurance- Gate	0		0	
	0529240 · Workers Comp Ins- Gate	2,800		2,800	
	0529460 · R&M Gate	1,700		1,700	
	0529490 · Flags	300		300	
	0529499 · Non Capitalize Equip- Gate	300	149	449	
	0529520 · Supplies - Gate	1,000		1,000	
	0529521 · Uniforms- Gate	100	215	315	
	<b>Total 529 Public Safety- Other Public Safety</b>	<b>102,600</b>	<b>364</b>	<b>102,964</b>	
	<b>539 Physical Env- Other Phys Env</b>				
	0539130 · Payroll - Custodians	85,550		85,550	
	0539210 · Payroll Taxes - Custodial	8,250		8,250	
	0539230 · Health Ins- Custodial	20,500		20,500	
	0539240 · Workers Comp Ins-Custodial	3,000		3,000	
	0539400 · Travel Reimbursement Custodial	100		100	
	0539461 · R&M Buildings	4,000		4,000	
	0539462 · R&M Lighting- Rec Center	400		400	
	0539463 · R&M Equipment	3,000		3,000	
	0539499 · Non Capitalized Equip-Custodial	500		500	
	0539520 · Custodial Supplies	4,000		4,000	
	0539521 · Uniforms- Custodial	200	-114	86	
	<b>Total 539 Physical Env- Other Phys Env</b>	<b>129,500</b>	<b>-114</b>	<b>129,386</b>	
	<b>541 Transportation- Road &amp; Street</b>				
	0541461 · R&M Streets	1,000		1,000	
	0541463 · R&M Signage	900		900	
C	0541464 · R&M Drainage	2,600		2,600	
M	0572343 · Ponds Management	0		0	
	<b>Total 541 Transportation- Road &amp; Street Facilities</b>	<b>4,500</b>	<b>0</b>	<b>4,500</b>	

**Port Malabar Holiday Park Mobile Home Park Recreation District  
2012-2013 Budget Revisions**

<u>und</u>		2012-2013 Approved Budget	Proposed Adjustment	Proposed Revised Budget	<u>Notes</u>
	<b>572 Culture/Rec- Parks &amp; Recreation</b>				
	0572130 · Payroll - Grounds Crew	160,800		160,800	
	0572210 · Payroll Taxes - Grounds	15,100		15,100	
	0572230 · Health Insurance-Grounds	36,500		36,500	
	0572240 · Workers Comp Ins-Grounds	5,100		5,100	
	0572341 · Contract Svcs - Lawn Crew	65,000		65,000	
C	0572342 · Landscape Management	2,000	8,700	10,700	Fencing & Tree Removal
	0572431 · Landscape Trash Removal	2,200		2,200	
	0572461 · R&M Grounds Equip	4,500	1,500	6,000	
	0572462 · R&M Pools & Rec Facilities	12,800	3,700	16,500	Pool Cover
	0572463 · R&M Irrigation System	0		0	
	0572464 · Sound Wall Maintenance	1,000		1,000	
	0572468 · Vehicle Repair	500		500	
	0572499 · Non Capitalized Equip-Grounds	2,500	500	3,000	
	0572521 · Supplies - Grounds	4,500		4,500	
	0572522 · Fuel	9,500		9,500	
	0572523 · Fertilizer	300		300	
	0572524 · Supplies Recreational	300		300	
	0572525 · Uniforms- Grounds	200	115	315	
C	0572526 · Landscape Supplies	3,000		3,000	
C	0572551 · Education & Training	300		300	
	<b>Total 572 Culture/Rec- Parks &amp; Recreation</b>	<b>326,100</b>	<b>14,515</b>	<b>340,615</b>	
	<b>701 Capital Outlay</b>				
	0519621 · Cap Outlay-Buildings & Imp	8,000		8,000	
	0519631 · Cap Outlay-Infrastructure	205,000	172,600	377,600	Road Improvements
	0519641 · Cap Outlay- Parks & Recs Equip	5,000	7,000	12,000	Mower
	0519642 · Cap Outlay- Furn, Fixtures & Equip	1,000		1,000	
D	0519600 · Cap Outlay- Other	0		0	
	<b>Total 801 Capital Outlay</b>	<b>219,000</b>	<b>179,600</b>	<b>398,600</b>	
	8000099 · Contingency Expense	20,000		20,000	
	<b>Total Expenses (General Fund)</b>	<b>1,297,300</b>	<b>172,600</b>	<b>1,469,900</b>	

**Port Malabar Holiday Park Mobile Home Park Recreation District  
2012-2013 Budget Revisions**

<b>Fund</b>		<b>2012-2013 Approved Budget</b>	<b>Proposed Adjustment</b>	<b>Proposed Revised Budget</b>	<b>Notes</b>
	<b>Debt Service Fund</b>				
	<b>Income</b>				
	325 Special Assessments				
	2325200 · Gross Assessments	262,200		262,200	
	<b>Total 325 Special Assessments</b>	<b>262,200</b>	<b>0</b>	<b>262,200</b>	
	<b>Total Income (Debt Svc Fund)</b>	<b>262,200</b>	<b>0</b>	<b>262,200</b>	<b>See also General Fund</b>
	<b>Expenses</b>				
	517 Gen Govt Svcs- Debt Service Payments				
	2517710 · Principal Expense	168,200		168,200	
	2517720 · Interest Expense	94,000		94,000	
	<b>Total 517 Gen Govt Svcs- Debt Service Payments</b>	<b>262,200</b>	<b>0</b>	<b>262,200</b>	
	<b>Total Expenses (Debt Svc Fund)</b>	<b>262,200</b>	<b>0</b>	<b>262,200</b>	
	<b>Total Income- All Funds</b>	<b>1,559,500</b>		<b>1,732,100</b>	
	<b>Total Expenses- All Funds</b>	<b>1,559,500</b>		<b>1,732,100</b>	





# **PORT MALABAR HOLIDAY PARK MOBILE HOME PARK RECREATION DISTRICT**

## **RESOLUTION 2013-04**

### **A RESOLUTION OF PORT MALABAR HOLIDAY PARK MOBILE HOME PARK RECREATION DISTRICT ADOPTING THE 2013 - 2014 NON AD VALOREM SPECIAL ASSESSMENT FEE AND THE ANNUAL BUDGET FOR THE 2013-2014 FISCAL YEAR STARTING OCTOBER 1, 2013.**

WHEREAS, Florida Statue 418.304(4)(a) provides the District's fiscal year shall commence on October 1 and end on September 30, and requires that on or before July 1 of each year the Board of Trustees shall adopt by Resolution an itemized budget and the amount of the Special Assessment Fee to meet the operational funding needs of the District for the next ensuing fiscal year, and

WHEREAS, Florida Statue 418.304(4)(b) requires that on or before July 30 of each year the Board of Trustee shall by Resolution shall fix the amount of the Special Assessment for the next ensuing year, and

WHEREAS, a notice of Public Hearings to consider the proposed Special Assessment Fee and Budget for the next fiscal year at which time qualified electors in the District could appear and be heard was advertised for 7:00 PM, June 10, 2013 to be held at 215 Holiday Park Boulevard NE, Palm Bay, Florida, which notice was published on the District's Official website at least 2 days before the budget hearing as required by Florida Statue 418.418(4).

NOW THEREFORE BE IT HEREBY RESOVED, by the Board of Trustees of the Port Malabar Holiday Park Mobile Home Park Recreation District that after the Public Hearing and due consideration of the Revenue projections and Expenditure projections for the fiscal year beginning October 1, 2013, that:

- A) the 2013-2014 Fiscal Year Budget, with revenues and expenditures balanced at \$1,435,500, is adopted,
- B) the 2013-2014 Non-Ad Valorem Special Assessment Fee of Two Thousand and Ninety Seven Dollars and no Cents (\$2,097) per unit lot in the District is approved,
- C) the Brevard County Tax Collector is authorized to collect the Non-Ad Valorem Special Assessment Fee for the benefit of the District.

IN WITNESS THEREOF, the undersigned Trustees have set hand and seal to certify that public hearings were held as scheduled, the 2013-2014 Special Assessment Fee of \$2,097 was approved, the 2013-2014 fiscal year Budget of \$1,435,500 was approved, and that this Resolution 2013-04 was adopted by the District's Board of Trustees during the June 10, 2013 meeting of the Board.

\_\_\_\_\_  
Joanne Gaughan, Trustee  
Board Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Richard Kissinger, Trustee  
Board Treasurer

\_\_\_\_\_  
Date

Attest:

\_\_\_\_\_  
District Manager

# PORT MALABAR HOLIDAY PARK MOBILE HOME PARK RECREATION DISTRICT

PROPOSED BUDGET and SPECIAL ASSESSMENT FEE FISCAL YEAR STARTING OCTOBER 1, 2013				FINANCIAL AUDIT REPORT FISCAL YEAR ENDING SEPTEMBER 30, 2012			
REVENUES	General Fund	Debt Service Funds	Total Funds	General Fund	Debt Service Funds	Total Funds	
Assessment (704 Lots @ \$2.097)	\$1,162,300	\$262,200	\$1,424,500	\$1,161,899	\$262,105	\$1,424,004	
Charges for Services	5,000	-	5,000	10,876	-	10,876	
Interest	2,500	-	2,500	3,286	-	3,286	
Net investment gain	0	-	0	3,481	-	3,481	
Other income	3,500	-	3,500	3,083	-	3,083	
Total Revenues	\$1,173,300	\$262,200	\$1,435,500	\$1,182,625	\$262,105	\$1,444,730	
EXPENDITURES							
Current							
General government	485,571	-	485,571	479,555	-	479,555	
Public safety	106,200	-	106,200	95,117	-	95,117	
Physical environment	134,243	-	134,243	112,509	-	112,509	
Transportation	4,500	-	4,500	3,059	-	3,059	
Recreation - grounds	340,786	-	340,786	292,140	-	292,140	
Debt Services							
Principal		168,200	168,200	-	166,017	166,017	
Interest		94,000	94,000	-	96,088	96,088	
Capital outlay	37,000	-	37,000	86,318	-	86,318	
Budgeted Return to Reserves	65,000	-	65,000	-	-	-	
Total expenditures	\$1,173,300	\$262,200	\$1,435,500	\$1,070,698	\$262,105	\$1,332,803	
Excess (deficiency) of revenues over (under) expenditures	-	-	-	111,927	-	111,927	
Other financing sources (uses)	-	-	-	-	-	-	
Proceeds from sale of assets	-	-	-	150	-	150	
Net change in fund balances	-	-	-	112,077	-	112,077	
*Fund balances, beginning of year	640,785	-	640,785	701,308	-	701,308	
Fund balances, end of year	\$705,785	-	\$705,785	\$813,385	-	\$813,385	
*Fund Balance, beginning of year Reflects Anticipated Transfer During 2012-2013 Fiscal Year of \$172,600 for Infrastructure				Audit by: Berman, Hopkins, Wright & Latham CPA's and Associates, LLP			
Contact Holiday Park for information 321-724-2240				Approved by Board of Trustees February 11, 2013			